Previous references.

B Jan^{y} 10 · 88 688 S.R. 89-09 · 1900.-11

(S.R.)

File No. 77-10

Serial Nos. 1-2

Later references.

S.R. 61-11-163
SR 74-12 ser. 1-3 Bjany 13

(61)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-2

Part B. for February 1911

SUBJECT.

Report on the administration of the Stamp Department for 1909-10 with the Govt Review thereon.

1) From the Commissioner of Stamps
No. 135 dt. 14-11-10
Submits the report referred to above.

2) To the Comr of Stamps,
" Comptroller to Govt,
" Deputy Comrs of Districts
No. R. 4057-66 dt. 1-2-11
Reviews the report.

G.R.S. 11] 1910

GENERAL AND REVENUE SECRETARIAT.

NOTES.

File No. 77-10

FILE HEADING.

Stamp reports for 1909-10.

From The Comr of Stamps

No. 135 Dated 14/11/10 Received 16/11/10

Diary No. 993 Enclos. Nil Spare Copies { Serial No. 1

BRIEF ABSTRACT OF LETTER.

Forwards the report for 1909-10 above

NOTES AND ORDERS.

1. Submitted for orders

2. (1) A draft review is put up.

(2) The report was received

NOTES—First sheet

GPB—30,000—3-4-07.

G. R. S. 12]
General and Revenue Secretariat.

SR File No. 77 of 1910

Serial No.

very late but nothing is said about this in the draft, ~~ass~~ in view of the ~~Com~~ separate Correspondence on the subject between the ~~Le~~ Stamp Commr and the Govt

(3) The Report for the year discloses the fact that the Stamp Revenue has not yet recovered the position it held prior to the outbreak of plague — if the high figure for 1908-09, ~~is~~ is taken as abnormal. Otherwise

(4) The Stamp Commr, refers in para 22, to the failure of the Inspectors of Stamps to inspect the records of the Civil and Criminal Courts of the State

2. So far as the Civil Courts are concerned, it may be stated that the opportunities for evading the Stamp laws are very few, as the provisions of the Regulation are strictly enforced and as great care is taken to punish the Stamps. It is only in the Revenue Offices that Stamp laws are not strictly Enforced

The Stamp Commr says that he need not do any inspection work himself ~~as~~ owing to want of adequate Establishment.

19/12/10 SR

NOTE—Contn., sheet.

GPB—55,000—27.4.09

See 7

19/12/10 SR

G. R. S. 12]
General and Revenue Secretariat.

GR File No. 77 of 1910-11

Serial No.

3. The draft review may be approved.

CSB
24/12/10

2nd C

Please make a fair copy and then submit

4.

To Typing Section
Immediate
27/12

Submitted
CSB
27/12/10

27/12/10

1152

5. Draft review approved by 2nd Comptroller

MTS

6. Circulate

CSB
3/1/11

3/1/11

1896
7.1.11

7. Apparently there were no prosecutions for offences under the Stamp Regulations which must have been numerous. It is stated that we do not secure the full Stamp revenue as Stamp offences are not detected and punished as they ought to be. Plain paper is used for memoranda to inspectors

NOTE—Contn. sheet.

GPB—55,000—27.4.09

G. R. S. 12]
General and Revenue Secretariat.

File No. 77 of 1910-11

Serial No.

and the Stamp revenue defrauded. Immediate energy is required on the part of the Officers of the Stamp Deptt to detect & punish offenders

If the Dewan approves a para may be added to the Draft review to the above effect

H/V N
7/1/11
CSB

P. Dewan

9640
7.1.11

CSB
7/1/11

Note—Contn. sheet.

GPB—55,000—27-4-09

PJC

C. 162
4. 1. 1911.

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

SUBJECT

The Report on the Administration of the Stamp Department for the year 1909-10 with draft Review.

CIRCULATED TO COUNCILLORS.

By Order,

4. 1. 1910. C S Balasundaramayya
Offg. *Secretary to Government.*

K. P. Puttanna Chetty, Esq.,
First Councillor.

H. V. Nanjundayya, Esq., M.A., M.L.,
Second Councillor. agreed by the Cr.

GPB—500—7-1-10

SR 77-10

6

Submitted to His Highness.

Draft for approval.

9. The accompanying draft review of the annual report of the Stamp Department for the year 1909-10 may be approved.

P Chandavarkar
13/Jan/11

PJO

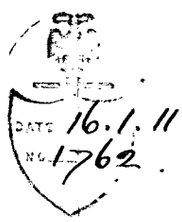
SR 77-10

7

Record of Cases submitted for the Orders of His Highness the Maharaja

Subject.

Draft Review of the Annual Report of the Stamp Department for the year 1909-10.



46

10.

Order.

Approved

~~KRW~~

27/1/11

Recy

28/1/11

Issue

30/1/11

30/1/11

B

Page

G. R. S. 12]

General and Revenue Secretariat.

S.R File No. 77 of 1910:

Serial No.	
2	To the Comr of Stamps,
	" Comptroller to Govt,
	" Deputy Comrs of Districts
	No-II-4057-66 D. 1-2-11.
	Reviewing the report.

NOTE—Contn. sheet.

GPB—5,000—26-6-11

No. 135 Original S.R. 77-10-8(1)

Office of the Commissioner of Stamps in Mysore,

Enc. 14

Dated Bangalore, 14th November 1910.

From

H.H.Sparkes, Esq.,

Commissioner of Stamps in Mysore,

Bangalore.

To

C.S.Balasundaram Iyer, Esq., B.A.,

Offg. Secretary to the Government of

His Highness the Maharajah of Mysore,

General and Revenue Departments.

Sir,

I have the honor to submit the following Report on the Administration of the Stamp Department for the year ending 30th June 1910.

Changes etc.,

2. I have been in charge of the Department during the year except for the brief period of a month and a half from the 24th March 1910, when Mr.M.Narain Rao officiated for me during my absence on privilege leave.

Stamp Manufactory.

3. Repairs and alterations. - To facilitate the work of manufacturing Stamps, which was formerly being carried on in rooms by no means well adapted for this purpose, certain structural alterations and improvements were carried out in the rooms allotted to the Stamp Manufactory in the Public Offices, Bangalore, at a cost of nearly Rs.5,587/-. One large store-room was fitted with shelves and almirahs to hold the various kinds of special water-marked papers, which were formerly scattered in three rooms at a distance from the Manufactory proper. The Stamping machinery, which were originally crowded in a small and ill-lighted room, were removed to and installed in the new Machine-room, a large well-ventilated room allowing adequate space for the workmen. The old

Press-room

190

From

To

Dated

Despatched 14

Received

General No. 135

No.

Enclosure No. 14 Statu

Press-room has been converted into a drying room affording free-ventilation for drying purposes. The old fixed drying-rack was on account of its immoveability incapable of being adjusted, to allow free draughts of air to play on it, so that the Stamps placed on them may dry quickly. Hence portable drying-racks have been provided for in the place of the old immoveable rack, which has been dismantled. Owing to the interruption occassioned by the alterations and improvements referred to above, some difficulty was felt in complying with the indents for Stamps from the Superintendent of Stamps. The Superintendent's indents were, however, almost completely complied with by the end of the year.

4. Indents for Stamps. - The indent for Stamps during the year under report was a heavy one; 256,085 sheets of General Stamps, 30,150 sheets of Court-fee labels and 6,000 sheets of Receipt Stamps of the face value of ₹8,16,562-8-0, ₹2,97,675-0-0 and ₹24,000 respectively were printed during the year under report, against 189,100 sheets of General Stamps 37,800 sheets of Court-fee labels and 5,500 sheets of Receipt Stamps of the value of ₹2,50,181-12-0, ₹3,86,507-4-0 and ₹22,000 respectively in the year previous.

5. Special water-marked papers for manufacturing Stamps. The opening balance of the water-marked paper used for manufacturing General Stamps was 71 reams and 183 sheets, while 419 reams and 183 sheets of this paper were received from England during the year, making a total of 490 reams and 296 sheets. Out of this, 479 reams and 365 sheets were utilized for printing General Stamps, leaving a balance of 10 reams and 431 sheets. During the latter part of the year a further supply of 630 reams of the same paper was received from England for the current official year, which remain uncounted. As there is only one Counter who has to do the work of counting the same, in addition to his ordinary duties, which

consist

consist of counting daily issue of plain paper and counting Stamped papers, the work can only although payment has to be made to the firm befo the papers.

The opening balances of the water-marked pap manufacturing Court-fee labels and Receipt Stamps 619 packets,35 sheets and 500 packets, out of whic kets, 46 sheets and 60 packets,16 sheets respective issued for being manufactured into Court-fee and Rec leaving a balance of 312 packets and 87 sheets of Cour label paper, and 439 packets and 84 sheets of Receipt paper.

Thus excepting Receipt Stamp paper, which will last about seven years more, the stock of special water-marked papers for manufacturing stamps was just sufficient for on year's consumption only, to avoid deterioration of paper.

6. Petition paper. - The opening balance of Three-pi Petition paper was 773 reams and 127 sheets; and a further supply of 2,068 reams and 176 sheets was received from England during the year. Out of this stock, 1,122 reams and 466 sheets were issued to the Districts, leaving a balance of 1,716 reams and 317 sheets. The principle of maintaining only two years' stock will be adhered to, and provision has been made in the current year's Budget for a further supply of 1,000 reams. The new Three-pie paper was only introduced during the year previous to the one under report. The increase demand for the paper testifies to its popularity. The present demand for the paper is about 1,100 reams per annum, against an average of from 400 to 600 reams in the previous years.

The old Three-pie paper:- The total stock on hand at the beginning of the year of the old Three-pie paper was 8,418 reams and 253 sheets, out of which 1,500 reams were

issued, as per orders of Government, to the Government Press for printing forms etc., leaving a balance of 7,118 reams and 253 sheets.

7. Stock of Stamps. - The stock of Stamps on hand at the Central Depot at the beginning of the year was 14,10,677, and was valued at ₹19,86,185-12-0, against 13,65,023 Stamps valued at ₹19,79,609-14-0 in 1908-09, as detailed below :-

Central Depot.

Denomination	1908-09				1909-10			
	Number	Value			Number	Value		
		Rs	a	p		Rs	a	p
1.General Stamps	4,66,151	11,55,656	6	-	3,57,099	10,83,964	8	-
2.Court-fee Stamps..	4,41,314	3,91,747	13	-	5,94,840	4,70,137	5	-
3.Receipt Stamps	1,89,504	11,844	-	-	1,91,104	11,944	-	-
4.Foreign Bill Stamps	2,39,860	3,84,303	12	-	2,39,535	3,84,096	-	-
5.Transfer Stamps	26,560	34,443	15	-	26,485	34,429	15	-
6.Notarial Stamps	1,614	1,614	-	-	1,614	1,614	-	-
T o t a l	13,65,023	19,79,609	14	-	14,10,677	19,86,185	12	-

15,55,782 Stamps of all descriptions of the value of ₹11,33,276-4-0 were received during the year from the Stamp Manufactory. There were, therefore, 29,66,459 Stamps bearing the face value of ₹31,19,462-0-0 available for being issued to the Branch Depots in the State and to the Hon'ble the Resident in Mysore, against 28,96,623 Stamps valued at ₹28,23,981-2-0 in 1908-09.

8. Issues. - During the year under report 14,36,414 Stamps bearing a face value of ₹9,78,423-14-0 were issued to the Districts and to the Hon'ble the Resident's Treasury, Bangalore,

Bangalore, against 14,91,962 Stamps valued at Rs.9,91,944-6-0 in the year previous as detailed below :-

Description	1908-09				1909-10			
	Number	Value			Number	Value		
		Rs	a	p		Rs	a	p
1.General Stamps	6,25,352	5,14,038	2	0	5,28,115	4,82,877	0	0
2.Court-fee Stamps	5,15,790	4,55,775	8	0	5,89,636	4,75,407	6	0
3.Receipt Stamps	3,50,400	21,900	0	0	3,18,080	19,880	0	0
4.Transfer Stamps	325	207	12	0	401	231	8	0
5.Foreign Bill Stamps	95	14	0	0	182	28	0	0
6.Notairal Stamps	-	-	0	0	-	-	0	0
T o t a l	14,91,962	9,91,944	6	0	14,36,414	9,78,423	14	0

Supply of Stamps to the Resident's Treasury.

9. There was a decline, during the year, in the value of Stamps indented for by the Hon'ble the Resident in Mysore, as particularized below :-

Particulars	1908-09				1909-10			
	Number	Value			Number	Value		
		Rs	a	p		Rs	a	p
1.General Stamps	11,845	13,167	4	0	8,521	13,094	12	0
2.Court-fee Stamps	23,158	34,684	0	0	29,431	33,069	0	0
3.Transfer Stamps	45	23	12	0	90	26	4	0
4.Notarial Stamps	-	-	0	0	-	-	0	0
T o t a l	35,048	47,875	0	0	38,042	46,190	0	0

Government in their Proceedings No.Fl.3611/S.R.144-09-2 dated the 29th January 1910 ordered that Court-fee labels

| | | |

and one anna Receipt Stamp impressed on Cheque and Receipt forms intended for use in the Civil and Military Station, Bangalore, should be surcharged with the inscription "C & M Station". Immediate effect was given to this order in the case of Court-fee labels supplied to the Treasury of the Hon'ble the Resident. But owing to the want of the necessary machinery which had to be imported from England, no Cheque and Receipt Books could be surcharged till quite recently.

10. The amount of duty for impressing Stamps on documents received from the Collector of Civil and Military Station in the Stamp Superintendent's Office, for which money has been credited at the Hon'ble the Resident's Treasury, shows a steady tendency to increase, as will be seen from the following table :-

Year	Amount		
	Rs	a	p
1906-07....	446	6	.
1907-08....	2,988	1	.
1908-09....	4,032	4	.
1909-10....	4,651	13	.

Stamp Revenue.

11. The gross receipts from Stamps for the year 1909-10 was ₹8,16,632-9-7 against ₹8,47,921-2-4 realized in 1908-09 . There was an abnormal increase of Revenue from Stamps during the year 1908-09 , owing to the distress which prevailed during a greater part of that year; the Revenue of such a year cannot, therefore, be taken as a safe standard of comparison when considering the Revenue of a normal year like the one under report. As will be seen from Statement No.2 appended to this Report, there has been a net decline in the Revenue by ₹31,288-8-9, during the year under report,

report, when compared with that of the year previous; the amount realized during the past official year is still, however, one of the highest on record, excepting those of 1897-98 and 1908-09, as shewn by the following table :-

Year	Revenue		
	Rs	a	p
1897-98	8,26,308	6	10
1898-99	6,45,946	5	7
1899-00	7,74,705	14	8
1900-01	7,95,412	5	11
1901-02	7,59,403	5	7
1902-03	7,17,255	4	3
1903-04	7,36,251	4	9
1904-05	7,15,814	13	7
1905-06	7,88,418	8	8
1906-07	7,58,283	2	3
1907-08	7,98,293	14	5
1908-09	8,47,921	2	4
1909-10	8,16,632	9	7

From the above it will be seen how the annual revenue fluctuates and may I think be attributed to a very large extent to the variation of the seasons, and which so largely affect the agricultural population who utilize General Stamps, and in due course litigation follows, which affects the Court-fee Stamps. I have endeavoured to account for the decline of Revenue in 1909-10 in the following paragraphs in detail :-

12. Sale of Court-fee Stamps. - During the year under report, the sale of Court-fee Stamps yielded to the State a Revenue amounting to Rs4,35,829-11-0 against Rs4,58,213-0-0 in 1908-09 . There has, therefore, been a decline, in the Revenue under this head, to the extent of Rs22,383-11-0, as shewn by

the following table, although there has been an increase of Revenue from this source in Kolar, Tumkur and Hassan Districts.

	1908-09			1909-10			Difference		
	Rs	a	p	Rs	a	p	Rs	a	p
Bangalore	88,959	8	.	82,651	2	.	— 6,308	6	.
Kolar	62,139	12	.	62,747	.	.	+ 608	.	.
Tumkur	36,511	11	.	43,690	11	.	+ 7,166	8	.
Shimoga	51,887	8	.	48,021	8	.	— 3,866	.	.
Kadur	25,101	4	.	20,395	10	.	— 4,705	10	.
Chitaldrug	25,114	2	.	22,829	14	.	— 2,284	4	.
Mysore	1,22,704	15	.	1,08,899	8	.	— 13,805	7	.
Hassan	30,660	4	.	30,939	6	.	+ 279	2	.

The Deputy Commissioners of Kolar and Tumkur have not given any satisfactory explanation for the increase of Revenue in their Districts. The Deputy Commissioner of Hassan, where there was a net increase of ₹279-2-0, says that, although there was a decline in the Stamp Revenue realized in the Hassan Munsiff's Court owing to a less number of suits being filed in it, the fall was more than made up by an increase in the number of suits filed in the Hole-Narsipur Munsiff's Court. The decreased Revenue in Bangalore and Shimoga Districts is accounted for by the Deputy Commissioners concerned as due to the institution of a less number of suits of higher value. The Deputy Commissioner, Mysore, attributes the fall in his District to the absence of distress and the consequent resumption of monitary transactions to their normal condition. In Kadur, the Revenue is shewing a steady tendency to decline since 1903-04, as shown by the following table shewing the realizations in that District in thousands of rupees :-

Year	Revenue
1903-04	35
1904-05	32-5
1905-06	30-5
1906-07	24
1907-08	24
1908-09	25
1909-10	20-5

The Deputy Commissioner of the District is of opinion that the decline is due to the steady fall in the number of suits filed from Koppa, Sringeri and other remote parts of the District, owing to their great distance from the District Head-Quarters, where the Munsiff's Court is situated. I am inclined to agree with him; but I think the fall is also due to a certain extent to the deterioration in the value of properties in those tracts.

13. Sale of General Stamps. - The amount realized by the sale of General Stamp papers during the year was ₹3,34,284-14-0 against ₹3,36,787-10-0 in 1908-09. The decline of ₹2,502-12-0 only under this head, is, comparatively speaking, trivial. As shown by the following comparative statement, in Bangalore, Tumkur, Kadur and Hassan Districts, there was an increase of revenue aggregating in all to ₹905-11-0; but this increase was swallowed up by the fall of revenue in the other four Districts of the State:-

P.J.6.

	1908-09			1909-10			Difference		
	Rs	a	p	Rs	a	p	Rs	a	p
Bangalore...	..67,679	6	.	68,398	6	.	+ 719	.	.
Kolar.....	.. 36,421	10	.	34,981	.	.	-1,440	10	.
Tumkur.....	.. 30,696	10	.	32,237	14	.	+1,541	4	.
Shimoga....	.. 23,749	4	.	21,462	4	.	-2,287	.	.
Kadur.....	.. 18,866	4	.	19,139	10	.	+ 273	6	.
Chitaldrug.	..20,910	12	.	19,489	10	.	-1,421	2	.
Mysore.....	1,10,123	4	.	107,213	10	.	-2,909	10	.
Hassan.....	.. 28,340	8	.	31,362	8	.	+3,022	.	.

Of the increase referred to above, Hassan District alone contributed to the extent of ₹3,022-8-0. The Deputy Commissioner of the District says that it is due to the fact that people, being better acquainted with Stamp and Registration Laws, have been realizing the safety ensured by getting their documents executed on duly stamped papers, and that the execution of documents on unstamped papers is, therefore, on the decrease. The Deputy Commissioners of other Districts have not assigned any satisfactory reasons for the fluctuations of Revenue under this head in their respective Districts. As observed by me in my last Report, the Deputy Commissioners, being in intimate contact with their respective Districts, should easily be able to account for the fluctuations in the Stamp Revenue, if they were to evince more interest in the matter than is now apparent.

14. Sale of Receipt Stamps. - The Revenue under this head, which had been very steadily increasing since 1902-03, received a slight check in its progressive career during the year under report. The amount realized during the year was ₹20,519-4-0 against ₹20,563-15-0 in 1908-09, thereby showing a decrease of ₹44-11-0 when compared with the Revenue in the latter year.

15. Other items of Revenue. - The increase in the

realizations by the sale of Transfer and Foreign Bill Stamps is too insignificant to be considered. Next to "Court-fee Stamps", the head of Revenue which showed a substantial decrease was "Stamp Duty". There was a decline of ₹4,794-2-0 in the realizations under this head in the Stamp Superintendent's Office, while the decrease under the same head in the Districts was ₹880-3-6. As regards the decline in the Stamp Superintendent's Office, it will be seen by a reference to Statement No.8 accompanying this Report, that there was a general fall under the various sub-heads of this source of Revenue, notably, under "Assignments" and "Mining Leases". The Superintendent ascribes the decrease to a diminished activity on the part of the public in monitary transactions and transfers of properties. The Revenue derived from sources other than those referred to already are by their very nature of a fluctuating character, and do not, therefore, call for any remarks.

16. Realizations in the Stamp Superintendent's Office. - There was an increase, an appreciable one especially under "Court-fee Stamps", in the Stamp Superintendent's Office. The decline in the amount of Stamp Duty realized in this Office has already been noticed.

17. Establishment Charges. - In my Office there was a savings of ₹100/- under the head "Travelling allowance". The Budget allotment under this head could not be utilized, during the year under report and in the years previous, as owing to the work of my Office at the Head-Quarters being too heavy for the only clerk of my Office, it is not possible for him to accompany me on Inspection tours.

Expenditure.

There was a decrease of ₹10-15-6 in the Establishment Charges of the Stamp Superintendent's Office, as the new Accountant of this office drew only the minimum pay of his appointment (₹20-5-25), during the year under report.

There was also a decrease of ₹55-15-10 in the Establishment Charges of the Stamp Manufactory owing to decreased privilege leave allowances drawn.

18. Contingencies. - There was an increase of ₹15-3-6 in the Contingent Charges of the Stamp Superintendent's Office during the year 1909-10 when compared with that of the year previous.

The increase of ₹1,846-14-0 in the Contingent Charges of the Stamp Manufactory is due to increased expenditure incurred in the purchase of special water-marked papers for manufacturing Stamps, Three-pie Petition paper and special inks. There was also an increase in the cost incurred on account of repairs and renewals of Stamp dies and plates.

19. Refunds. - The charges under this head, during the year under report, amounted to ₹28,458-1-2 against ₹21,045-0-0 in 1908-09. The increase of charges under this head, during the year, does not call for any explanation, as the Charges in question are by their very nature of a fluctuating character.

20. Discount. - There was a decrease of ₹332-10-8 in the charges under the head of "Discount", when compared with that of 1908-09, owing to a decrease in the value of Stamps sold.

Stamp Vendors.

21. All the Deputy Commissioners report that there are an adequate number of Stamp Vendors in the Districts of the State, and that they maintain an adequate stock of Stamps of the several denominations in demand.

Stamp Inspection.

22. Statement No.14 appended to the Report shows the names of offices inspected and of those remaining uninspected by the Inspectors of Stamps during the year 1909 -10. It is satisfactory to note that Mr.C.Krishnama Naidu, the Ex-officio Inspector of Stamps

Stamps of Tumkur District, inspected, as he did in the year previous, all the Revenue, Civil and Criminal Courts within his jurisdiction. Only two Taluk Offices are reported to have been © inspected by Mr.M.Ranga Rao, who was Inspector of Stamps of the Hassan District during the year under report. © The Inspection Reports of even these two offices have not been sent to this Office as yet, though he has been called upon to do so.

As in the previous year, most of the Offices inspected were Taluk and other Revenue offices. The majority of the Civil and Criminal Courts, especially in Bangalore and Mysore Districts remain uninspected ever since the appointment of District Excise Officers as Ex-officio Inspectors of Stamps. This is regrettable. Civil and Criminal Courts are the places, where the heaviest consumption of Stamps occur; and it is, therefore, there that Stamp frauds, or evasions of Stamp Laws, if any, are more likely to occur than elsewhere. I myself have not been able to carry out the Inspection contemplated in Government Proceedings No, Fl.9083-125/S.R.140-06-2 dated 8th June 1907 appointing a Commissioner of Stamps. The correspondence work and compilation and checking of Accounts in my Office at the Head-Quarters, form already, work too heavy for the only clerk of my office; it will not, therefore, be possible for me, as long as my office establishment remains what it is at present, to go on special Stamp Inspection tours.

23. The question of future supply and manufacture of Stamps is, as the Government are aware, still under the consideration of the Stamp Committee.

General.

24. This Report could not be submitted to Government

14

earlier, owing to the inadequacy of my office establishment. Government have not been pleased to sanction my proposals for revising the scale of establishment of my office, although I pointed out the absolute necessity that exists for the same.

I have the honor to be,

Sir,

Your most obedient servant,

H H Sparke

Commissioner of Stamps.

HS.

Comparative Statement showing the Revenue of Stamps during the years 1908-09 and 1909-10.

No.	Particulars	1908-09 Rs	a	p	1909-10 Rs	a	p	Increase. Rs	a	p	Decrease Rs	a	p
	RECEIPTS.												
1.	Court-fee Stamps — Stamp Superintendent's Office	15,135	-	-	15,655	-	-	520	-	-	—	-	-
	Court-fee Stamps — In the Districts	4,43,078	6	-	4,20,174	11	-	—	-	-	22,903	11	-
2.	Special papers for Court purposes	8,180	11	3	7,722	11	6	—	-	-	457	15	9
3.	General Stamps	3,36,787	10	-	3,34,284	14	-	—	-	-	2,502	12	-
4.	Receipt Stamps	20,563	15	-	21,519	4	-	955	5	-	—	-	-
5.	Transfer Stamps	184	-	-	205	12	-	21	12	-	—	-	-
6.	Foreign Bill Stamps	14	-	-	28	-	-	14	-	-	—	-	-
7.	Stamp Duty — Stamp Superintendent's Office	7,471	11	-	2,677	10	-	—	-	-	4,794	2	-
	Stamp Duty — In the Districts	4,538	6	8	3,658	3	2	—	-	-	880	3	6
8.	Penalties	11,591	10	8	10,240	9	2	—	-	-	1,351	1	6
9.	Miscellaneous	375	10	9	465	14	9	90	4	-	—	-	-
	Total	8,47,921	2	4	8,16,632	9	7	—	-	-	31,288	8	9
	CHARGES.												
1.	Establishment — Stamp Commissioner's Office	300	-	-	300	-	-	—	-	-	—	-	-
	Establishment — Stamp Superintendent's Office	2,100	4	11	2,089	5	5	—	-	-	10	15	6
	Establishment — Stamp Manufactory	3,596	15	2	3,540	15	4	—	-	-	55	15	10
2.	Contingencies — Stamp Commissioner's Office	—	-	-	—	-	-	—	-	-	—	-	-
	Contingencies — Stamp Superintendent's Office	224	12	6	240	-	-	15	3	6	—	-	-
	Contingencies — Stamp Manufactory	8,151	1	9	9,997	15	9	1,846	14	-	—	-	-
3.	Refunds	21,045	-	-	28,458	1	2	7,413	1	2	—	-	-
4.	Discount on sale of Stamps and Three-pie paper	21,745	6	2	21,412	11	6	—	-	-	332	10	8
	Total	57,163	8	6	66,039	1	2	8,875	8	8	—	-	-

H H Sparke

Commissioner of Stamps.

GR

Statement showing the Receipts and Issues of Sta
the years 1908-09

Particulars	Years	Opening balance					Receipts during the year				
		Number	Value				Number	Value			
			Rs	a	p			Rs	a	p	
Judicial Stamps:-											
Labels	1908-09	4,37,903	2,32,667	13	.		6,63,300	3,80,025	.	.	
	1909-10	5,91,893	3,25,822	5	.		5,02,488	3,09,800	4	.	
Papers	1908-09	3,411	1,59,080	.	.		6,016	1,54,140	.	.	
	1909-10	2,947	1,44,315	.	.		6,891	1,64,020	.	.	
Non-judicial stamps:-											
General Stamps	1908-09	4,66,151	11,55,656	6	.		5,16,300	4,42,346	.	.	
	1909-10	3,57,099	10,83,964	8	.		6,69,294	7,99,476	.	.	
Receipt-Stamps	1908-09	1,89,504	11,844	.	.		3,52,500	22,000	.	.	
	1909-10	1,91,104	11,944	.	.		3,84,000	24,000	.	.	
Transfer Stamps	1908-09	2,39,860	3,84,303	12	.		-	-			
	1909-10	2,39,535	3,84,096	.	.		-	-			
Foreign Bill Stamps	1908-09	26,580	34,443	15	.		-	-			
	1909-10	26,485	34,429	15	.		-	-			
Notarial Stamps	1908-09	1,614	1,614	.	.		-	-			
	1909-10	1,614	1,614	.	.		-	-			

ups in the Stamp Superintendent's Office during and 1909-10.

Total			Issues during the year			Closing balance		
Number	Value		Number	Value		Number	Value	
	Rs a p			Rs a p			Rs a p	
11,01,203	6,12,692	13 ·	5,09,310	2,86,890	8 ·	5,91,893	3,25,822	5 ·
10,94,381	6,35,622	9 ·	5,82,912	3,19,017	6 ·	5,11,269	3,16,605	3 ·
9,427	3,13,220	- ·	6,480	1,68,905	- ·	2,947	1,44,315	- ·
9,838	3,08,335	- ·	6,724	1,56,390	- ·	3,114	1,51,945	- ·
9,82,451	15,98,002	10 ·	6,25,352	5,14,038	2 ·	3,57,099	10,83,964	8 ·
10,26,393	18,83,440	8 ·	5,28,915	4,82,877	· ·	4,98,278	14,00,563	8 ·
5,41,504	33,844	- ·	3,50,400	21,900	- ·	1,91,104	11,944	- ·
5,75,104	35,944	- ·	3,18,080	19,880	- ·	2,57,024	16,064	- ·
2,39,860	3,84,303	12 ·	325	207	12 ·	2,39,535	3,84,096	- ·
2,39,535	3,84,096	- ·	401	231	8 ·	2,39,134	3,83,864	8 ·
26,580	34,443	15 ·	95	14	· ·	26,485	34,429	15 ·
26,485	34,429	15 ·	182	28	· ·	26,303	34,401	15 ·
1,614	1,614	- ·	-	-	- ·	1,614	1,614	- ·
1,614	1,614	· ·	-	-	- ·	1,614	1,614	· ·

Commissioner of Stamps.

Comparative Statement showi
revenue-marked papers during the

Particulars	Years	Opening balance		Receipts during the year		Tot
		Rolls		Rolls		R
General Stamps	1908-09	2,48,979		3,74,961		6,23,
	1909-10	1,06,839		6,29,049		7,35,
		Sheets		Sheets		She
Court-fee Stamps	1908-09	99,247		nil		99,
	1909-10	61,935		nil		61,
Receipt-Stamps	1908-09	55,502		nil		55,
	1909-10	50,000		nil		50,
		Reams	Sheets	Reams	Sheets	Rean
Three-pie paper	1908-09	—	—	1,883	301	1,883
	1909-10	773	127	2,068	176	2,841

S.R.77-10

ng the Receipts and Issues of
years 1908-09 and 1909-10.

el	Issues during the year	Closing balance	Remarks
lls	Rolls	Rolls	
940	5,17,101	1,06,839	
~~588~~	7,19,595	16,293	
ts	Sheets	Sheets	
~~547~~	37,512	61,935	
935	30,648	31,287	
502	5,502	50,000	
500	6,016	43,984	

	Sheets	Reams	Sheets	Reams	Sheets
	301	1,110	174	773	127
	303	1,122	466	1,718	317

H.H. Sparks

Commissioner of Stamps.

CBB

No.5 S.R-77-10 R(1)

Statement showing the number and value of Judicial Stamps sold in the Districts during the years 1908-09 and 1909-10.

Denomination	1908-09 Number	1908-09 Value	1909-10 Number	1909-10 Value
1 Anna	1,16,663	7,291 7 0	1,15,993	7,249 9 0
3 Annas	37	6 15 0	272	51 0 0
4 do	39,419	9,854 12 0	36,179	9,044 12 0
6 do	7,132	2,674 8 0	7,187	2,695 2 0
8 do	2,78,164	1,39,082 0 0	2,68,911	1,34,455 8 0
12 do	21,813	16,359 12 0	24,569	18,426 12 0
1 Rupee	50,138	50,138 0 0	47,057	47,057 0 0
2 Rupees	9,117	18,234 0 0	8,959	17,918 0 0
3 do	5,837	17,511 0 0	5,942	17,826 0 0
4 do	3,827	15,308 0 0	3,647	14,588 0 0
6 do	3,198	19,188 0 0	3,188	19,128 0 0
10 do	2,359	23,590 0 0	2,275	22,750 0 0
15 do	1,300	19,500 0 0	1,317	19,755 0 0
20 do	673	13,460 0 0	671	13,420 0 0
25 do	286	7,150 0 0	278	6,950 0 0
30 do	416	12,480 0 0	371	11,130 0 0
35 do	164	5,740 0 0	136	4,760 0 0
40 do	164	6,560 0 0	148	5,920 0 0
45 do	143	6,435 0 0	141	6,345 0 0
50 do	303	15,150 0 0	245	12,250 0 0
55 do	7	385 0 0	9	495 0 0
60 do	46	2,760 0 0	43	2,580 0 0
65 do	12	780 0 0	12	780 0 0
70 do	15	1,050 0 0	7	490 0 0
75 do	38	2,850 0 0	25	1,875 0 0
80 do	20	1,600 0 0	22	1,760 0 0
85 do	13	1,105 0 0	7	595 0 0
90 do	13	1,170 0 0	18	1,620 0 0
95 do	7	665 0 0	8	760 0 0
100 do	250	25,000 0 0	175	17,500 0 0
Total	5,41,574	4,43,078 6 0	5,32,522	4,24,933 11 0

H H Sparke

Commissioner of Stamps.

RR

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Statement showing the receipts, is

Three-pie paper at the Head-quarters a

year 1909

	Opening balance		Receipts during the year		Total
	R	S	R	S	R
At the Head-quarters	773	127	2,068	176	2,841

	Opening balance		Receipts during the year		Total
	R	S	R	S	R
In the Districts	635	69	1,121	-	1,746

O.7.

S.R.77-10

...ues, sales and balances of ...
...d in the Districts during the ...
...-10.

	Issues during the year		Closing balance		Remarks
S	R	S	R	S	
303	1,122*	266	1,718	317	* Includes one Ream & 426 Sheets damaged by white ants.

	Sales during the year		Closing balance		
S	R	S	R	S	
69	1,029	324	716	215	

H.H. Sparke

Commissioner of Stamps.

No.8 S.R.77-10 Sl(1.)

Comparative Statement of Stamp Duty realised in the Stamp Superintendent's Office during the years 1908-09 and 1909-10.

Particulars	1908-09 Rs	a	p	1909-10 Rs	a	p	Documents etc. stamped for the Collector, Civil and Military Station.
Bills of Exchange.....	97	2	-	4	4	-	The amount of Stamp Duty on documents received from the Collector, Civil & Military Station, Bangalore, credited in the Hon'ble the Resident's Treasury for the year 1909-10 is Rs 4,651-13-0 against Rs 4,032-4-0 in 1908-09.
Assignments.....	2,060	-	-	22	8	-	
Cheques and Receipt Forms	1,092	3	-	815	2	-	
Agreements.....	791	11	-	497	12	-	
Lease	607	-	-	-	-	-	
Other instruments	2,823	11	-	1,338	-	-	
Total	7,471	12	-	2,677	10	-	

H H Sparke
Commissioner of Stamps.

No.10 S.R.77-10 Sec(1)

Statement showing the detailed issues of Stamps made to the Hon'ble the Resident's Treasury, Bangalore, during the years 1908-09 and 1909-10.

Denomination	1908-09 Number	1908-09 Value Rs	a	p	1909-10 Number	1909-10 Value Rs	a	p
Court-Fee Stamps :-								
1 Anna	6,360	393	12	.	8,160	506	4	.
4 Annas	774	193	8	.	990	247	8	.
6 do	630	236	4	.	810	303	12	.
@ 8 do	8,010	4,1005	-	.	10,890	5,445	-	.
12 do	1,170	877	8	.	1,530	1,147	8	.
1 Rupee	3,870	3,870	-	.	4,1550	4,550	-	.
2 Rupees	720	1,440	-	.	990	1,980	-	.
3 do	450	1,350	-	.	522	1,566	-	.
4 do	378	1,512	-	.	324	1,296	-	.
6 do	306	1,836	-	.	252	1,512	-	.
10 do	100	1,000	-	.	135	1,350	-	.
15 do	90	1,350	-	.	85	1,275	-	.
20 do	75	1,500	-	.	75	1,500	-	.
25 do	20	500	-	.	12	300	-	.
30 do	66	1,980	-	.	70	2,100	-	.
35 do	19	665	-	.	12	420	-	.
40 do	25	1,000	-	.	2	80	-	.
45 do	5	225	-	.	12	540	-	.
50 do	85	4,250	-	.	80	4,000	-	.
100 do	65	6,500	-	.	40	4,000	-	.
Total	23,158	34,684	-	.	29,431	33,069	-	.
General Stamps :-								
2 Annas	1,800	225	-	.	1,200	150	-	.
4 do	3,150	787	8	.	2,250	562	8	.

✱ 8 do	3,550	1,750 . .	2,400	1,200 . .
10 do	300	187 8 .	345	215 10 .
12 do	90	67 8 .	267	200 4 .
1 Rupee	1,130	1,130 . .	585	585 . .
1½ do	300	450 . .	115	172 8 .
2 Rupees	180	360 . .	170	340 . .
2½ do	10	25 . .	35	87 8 .
3 do	325	975 . .	225	675 . .
3½ do	10	35 . .	-	- . .
4 do	110	440 . .	70	280 . .
5 do	220	1,100 . .	140	700 . .
6 do	35	210 . .	58	348 . .
7 do	20	140 . .	4	28 . .
7½ do - - - - - -	10	75 . .	4	30 . .
8 do	15	120 . .	25	200 . .
9 do	35	315 . .	28	252 . .
10 do	45	450 . .	75	750 . .
15 do	40	600 . .	40	600 . .
20 do	25	500 . .	17	340 . .
25 do	5	125 . .	10	250 . .
30 do	15	450 . .	13	390 . .
35 do	5	175 . .	8	280 . .
40 do	15	600 . .	9	360 . .
45 do	-	- . .	6	270 . .
50 do	18	900 . .	3	150 . .
55 do	-	- . .	4	220 . .
60 do	3	180 . .	7	420 . .
70 do	5	350 . .	-	- . .
85 do	1	85 . .	-	- . .
100 do	2	200 . .	39	3,900 . .
Total	11,845	13,167 4 .	8,521	13,094 12 .

Transfer Stamps :-

2 Annas	-	- . .	30	3 12 .
4 do	5	1 4 .	30	7 8 .
8 do	35	17 8 .	30	15 . .
12 do	-	- . .	-	- . .
1 Rupee	5	5 . .	-	- . .
2 Rupees	-	- . .	-	- . .
3 do	-	- . .	-	- . .
4 do	-	- . .	-	- . .
5 do	-	- . .	-	- . .
Total	45	23 12 .	90	26 4 .

Commissioner of Stamps.

Statement showing the number an
of the State and the Hon'ble the Resident's I

1909-10	General Stamps				Court-fee Sta	
	Number	Value			Number	Valu
		Rs	a	p		R
1909						
July	1,08,510	56,995	14	.	25,637	24,08
August	74,218	43,910	-	-	45,639	35,57
September	66,545	26,147	8	.	10,967	7,82
October	37,430	19,746	4	.	71,272	54,55
November	78,395	43,504	4	.	1,46,347	1,18,84
December	25,455	14,056	14	.	25	2,50
1910.						
January	160	680	-	-	37,610	30,02
February	1,406	4,715	-	-	69,208	50,83
March	13,229	13,395	10	.	74,641	56,19
April	50,250	54,773	6	.	52,235	41,25
May	28,440	15,670	-	.	17,526	12,90
June	37,246	23,262	-	-	38,370	25,83
Total	5,21,224	3,18,857	.	.	5,89,477	4,60,43
1908-09	6,19,336	3,59,898	2	.	5,15,790	4,55,77

S.R-77-10 Sec(1)

D. 11

l value of Stamps supplied to the Districts
easury, Bangalore, during the year 1909-10

mps	Receipt-Stamps				Total			
e	Number		Value		Number		Value	
a	b		Rs	a b			Rs	a b
8	.	8,960	560	- .	1,43, 107		83, 643	6 .
-	.	26,240	1,640	- .	1,46, 097		81, 128	. .
-	.	10,240	640	. .	87, 752		34, 608	8 .
8	.	58,560	3,660	- .	1, 67, 262		87, 958	12 .
2	.	35,520	2,220	- .	2, 60, 262		1, 64, 570	6 .
-	.	46,400	2,900	- .	71, 880		19, 456	14 .
-	.	12,800	800	- .	50, 510		31, 505	. .
4	.	—	—	- .	70, 614		55, 549	4 .
8	.	9,600	600	- .	97, 470		70, 190	2 .
8	.	39,680	2,480	. .	1, 42, 165		98, 512	14 .
12	.	11,200	700	- .	57, 166		29, 270	12 .
4	.	58,880	3,680	- .	1, 34, 496		52, 780	4 .
6	.	3, 18, 080	19, 880	- .	24, 28, 781		7, 99, 174	6 .
8	.	3, 50, 400	21, 900	. .	14, 85, 526		8, 37, 573	10 .

H H Sparks
Commissioner of Stamps,

1808
1809

N

Statement showing the number an
Stamp Manufactory during the year 1

1909-10	General Stamps			Court-fee Stam	
	Number	Value		Number	Value
1909		Rs a p			Rs a
July	16,500	16,500 - -		18,000	9,000 -
August	43,875	1,39,125 - -		—	— -
September	11,400	1,96,500 - -		—	— -
October	—	— - -		20,700	64,800 -
November	52,500	76,500 - -		—	— -
December	85,680	1,23,375 - -		30,600	42,600 -
1910				—	— -
January	30,000	18,375 - -		—	— -
February	79,839	87,351 - -		1,04,400	61,900 -
March	1,12,500	49,500 - -		1,17,000	58,500 -
April	75,000	37,500 - -		—	— -
May	1,02,000	39,750 - -		13,788	7,625 - 4
June	60,000	15,000 - -		1,98,000	75,375 -
Total	6,69,294	7,99,476 - -		5,02,488	3,09,800 4
1908-09	5,16,350	4,42,346 4 -		6,63,300	3,80,025 -

(16

S.R 77-10 S(6)

d value of stamps received from the
209-10.

Receipt Stamps		Total	
Number	Value	Number	Value
	Rs a p		Rs a p
—	— - -	34,500	25,500 - -
96,000	6,000 - -	1,39,875	1,45,125 - -
2,88,000	18,000 - -	2,99,400	2,14,500 - -
—	— - -	20,700	64,800 - -
—	— - -	52,500	76,500 - -
—	— - -	1,16,280	1,35,975 - -
—	— - -	30,000	16,575 - -
—	— - -	1,84,239	1,69,251 - -
—	— - -	2,29,500	1,08,000 - -
—	— - -	75,000	37,500 - -
—	— - -	1,15,788	47,375 - -
—	— - -	2,58,000	90,375 - -
—			
3,84,000	24,000 - -	15,55,782	11,33,276 4 -
3,52,000	22,000 - -	15,31,600	8,44,371 4 -

Commissioner of Stamps

No.13

S-R-77-10-SC(1)

(27

Statement showing the sales of different kinds of Stamps effected in the Stamp Superintendent's Office during the years 1908-09 and 1909-10.

Denomination	1908-09 Number	1908-09 Value Rs	a	p	1909-10 Number	1909-10 Value Rs	a	p
Court-Fee Stamps :-								
50 Rupees	5	250	-	.	4	200	-	.
55 do	7	385	-	.	4	220	-	.
60 do	6	360	-	.	4	240	-	.
65 do	1	65	-	.	4	260	-	.
70 do	5	350	-	.	2	140	-	.
75 do	7	525	-	.	7	525	-	.
80 do	5	400	-	.	3	240	-	.
85 do	4	340	-	.	7	595	-	.
90 do	1	90	-	.	4	360	-	.
95 do	6	570	-	.	5	475	-	.
100 do	118	11,800	-	.	124	12,400	-	.
Total	165	15,135	-	.	168	15,655	-	.
Transfer Stamps :-								
1 Anna	16	1	-	.	-	-	-	.
2 Annas	-	-	-	.	2	.	4	.
4 do	54	13	8	.	72	18	-	.
8 do	91	45	8	.	130	65	-	.
12 do	16	12	-	.	-	-	-	.
1 Rupee	98	98	-	.	92	92	-	.
2 Rupees	3	6	-	.	15	30	-	.
3 do	1	3	-	.	-	-	-	.
4 do	-	-	-	.	-	-	-	.
5 do	1	5	-	.	-	-	-	.
Total	278	184	-	.	311	205	4	.
Foreign Bill Stamps :-								
2 Annas	88	11	-	.	164	20	-	8
3 do	-	-	-	.	~~2~~	.	~~4~~	.
4 do	-	-	-	.	~~72~~	~~18~~	.	.
6 do	4	1	8	.	~~30~~ 12	4	~~65~~	8
8 do	3	1	8	.	6	3	-	.
12 do	-	-	-	.	~~92~~	~~92~~	.	.
1 Rupee	-	-	-	.	~~15~~	~~30~~	-	.
2 Rupees	-	-	-	.	-	-	-	.
4 do	-	-	-	.	-	-	-	.
6 do	-	-	-	.	-	-	-	.
8 do	-	-	-	.	-	-	-	.
Total	95	14	-	.	~~311~~ 182	~~205~~ 28	~~4~~	.

H H Sparks

Commissioner of Stamps.

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S.R. 77-10 (Telegraphic copy) (29

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Proceedings of the Government of

His Highness the Maharaja of Mysore

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Read:-

The report on the Administration of the Stamp Departement for the year 1909-1910 received with letter No 135 dated 14th November 1910 from the Commissioner of Stamps in Mysore.

Order thereon No. 76 4057-66 S R 77-10

Dated Bangalore 1-2-10

Omitting annas and pies The stamp revenue for the year under review was Rs 8,16,632-9-7 or Rs 31,288-8-9 less than that of the previous year. ~~The revenue of the year under review exceeds the income of all the years~~ and greater than that of every year after the outbreak of Plague excepting 1908-1909, ~~and~~ it is 10,000 Rupees short of the revenue in 1897-98 the year immediately preceding the outbreak of Plague.

Typed by C. Narasimhaiah

2. The decrease of Rs 31,288-8-0 as compared with the receipts of 1908-09 is attributed by the Commissioner of Stamps to the return to normal conditions after the drought that prevailed in the State in that year. The immediate cause for the decrease was the fall in the average value of Civil litigation in the State, as evidenced by the Civil Statistics for the year.

3. The report discloses a steady decline in the income from the sale of judicial stamps in the Kadur District. This is attributed by the Deputy Commissioner to the fall in the number of Civil suits from the Taluks of Koppa and Sringeri after the abolition of the Yedahalli Munsiff's Court. It is not however apparent that the abolition of the Yedahalli Munsiff's Court accounts sufficiently for the fall in the number of Civil suits. The decline commenced so far back as

(31

1904-05 and ~~the revenue reached a very low figure in the year~~ 1906-07, ~~that is, prior to the abolition of the Feda halli Munsiff's Court in July 1907. In the year~~ 1907-08, ~~the first year after the abolition there was no further fall in the revenue~~; and the next year showed ~~even~~ a slight recovery. The decline is obviously ~~therefore~~ due to other causes not ~~perhaps~~ easily ascertainable, ~~operating on the volume of Civil litigation~~ of the District.

4 The demand for the new three-pie paper during the year was nearly double of that of the preceding year, and was ~~perhaps~~ due to the ~~good~~ quality of the paper that was supplied.

5- The attention of Deputy Commissioners is invited to the remarks in para 22 about the need for the inspection of Offices and Courts where large numbers of stamps are used.

6 The Deputies Silent on prosecutions

Offg. Secy to Govt

To, Sub Offices

(32

To,

The Commissioner of Stamps in Myso re.

The Comptroller to Government.

The Deputy Commissioners of Districts.

G.H.V.

Under the Stamp Regulation the inference is that no prosecution was instituted. This is matter for Comment.

S.R
31-1-41

REPORT ON THE ADMINISTRATION OF THE STAMP DEPARTMENT FOR THE YEAR 1909-10

WITH THE GOVERNMENT REVIEW THEREON.

Proceedings of the Government of His Highness the Maharaja of Mysore, Financial (Separate Revenue), dated 1st February 1911.

READ—

The report on the Administration of the Stamp Department for the year 1909-10 received with letter No. 135, dated 14th November 1910, from the Commissioner of Stamps in Mysore.

NO. FL. 4057-66—S. R. 77-10-2, DATED BANGALORE, 1ST FEBRUARY 1911.

ORDER THEREON.—Omitting annas and pies, the stamp revenue for the year under review was Rs. 8,16,632 or Rs. 31,288 less than that of the previous year and greater than that of every year after the outbreak of plague, excepting 1908-09. It is Rs. 10,000 short of the revenue in 1897-98 the year immediately preceding the outbreak of plague.

2. The aforesaid decrease of Rs. 31,288 is attributed by the Commissioner of Stamps to the return to normal conditions after the drought that prevailed in the previous year. It can also be partially attributed to the fall in the average value of civil litigation in the State, as evidenced by the Civil Statistics for the year.

3. The report discloses a steady decline in the income from the sale of judicial stamps in the Kadur District. This is attributed by the Deputy Commissioner to the fall in the number of civil suits from the taluks of Koppa and Sringeri after the abolition of the Yedahalli Munsiff's Court in July 1907. But the decline commenced so far back as 1904-05 and continued till 1906-07. There was little variation in 1907-08; and the next year showed a slight recovery. The decline is therefore obviously due to other causes not easily ascertainable.

4. The demand for the new three-pie paper during the year was nearly double of that of the preceding year, and was probably due to the better quality of the paper that was supplied.

5. The attention of Deputy Commissioners is invited to the remarks in para 22 about the need for the inspection of Offices and Courts where large numbers of stamps are used.

6. The report is silent on prosecutions for offences under the Stamp Regulation and the inference is that no prosecution was instituted. This is matter for comment.

C. S. BALASUNDARAM IYER,
Offg. Secy. to Govt., Gen. & Rev. Depts.

To—The Commissioner of Stamps in Mysore.
The Comptroller, Mysore Government.
The Deputy Commissioners of Districts.

Exd.—C.V.

No. 135—Enc. 14.

OFFICE OF THE COMMISSIONER OF STAMPS IN MYSORE,

Dated Bangalore, 14th November 1910.

From

H. H. SPARKES, ESQ.,
Commissioner of Stamps in Mysore,
Bangalore.

To

C. S. BALASUNDARAM IYER, ESQ., B.A.,
Officiating Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments.

Sir,

I have the honor to submit the following Report on the Administration of the Stamp Department for the year ending 30th June 1910.

Changes, etc.

2. I have been in charge of the Department during the year except for the brief period of a month and a half from the 24th March 1910, when Mr. M. Narain Rao officiated for me during my absence on privilege leave.

Stamp Manufactory.

3. *Repairs and alterations.*—To facilitate the work of manufacturing stamps, which was formerly being carried on in rooms by no means well adapted for this purpose, certain structural alterations and improvements were carried out in the rooms allotted to the Stamp Manufactory in the Public Offices, Bangalore, at a cost of nearly Rs. 5,587. One large store-room was fitted with shelves and almirahs to hold the various kinds of special water-marked papers, which were formerly scattered in three rooms at a distance from the Manufactory proper. The stamping machinery, which were originally crowded in a small and ill-lighted room, were removed to and installed in the new machine-room, a large well-ventilated room allowing adequate space for the workmen. The old press-room has been converted into a drying room affording free ventilation for drying purposes. The old fixed drying rack was on account of its immovability incapable of being adjusted to allow free draughts of air to play on it, so that the stamps placed on them may dry quickly. Hence portable drying racks have been provided for in the place of the old immovable rack, which has been dismantled. Owing to the interruption occasioned by the alterations and improvements referred to above, some difficulty was felt in complying with the indents for stamps from the Superintendent of Stamps. The Superintendent's indents were, however, almost completely complied with by the end of the year.

4. *Indents for stamps.*—The indent for stamps during the year under report was a heavy one ; 256,085 sheets of General Stamps, 30,150 sheets of Court-fee labels and 6,000 sheets of Receipt Stamps of the face value of Rs. 8,16,562-8-0, Rs. 2,97,675-0-0 and Rs. 24,000 respectively were printed during the year under report, against 189,100 sheets of General Stamps, 37,800 sheets of Court-fee labels and 5,500 sheets of Receipt Stamps of the value of Rs. 2,50,181-12-0, Rs. 3,86,507-4-0 and Rs. 22,000 respectively in the year previous.

5. *Special water-marked papers for maufacturing stamps.*—The opening balance of the water-marked paper used for manufacturing General Stamps was 71

reams and 183 sheets, while 419 reams and 183 sheets of this paper were received from England during the year, making a total of 490 reams and 296 sheets. Out of this, 479 reams and 365 sheets were utilized for printing General Stamps, leaving a balance of 10 reams and 431 sheets. During the latter part of the year a further supply of 630 reams of the same paper was received from England for the current official year, which remain uncounted. As there is only one counter who has to do the work of counting the same, in addition to his ordinary duties, which consist of counting daily issue of plain paper for printing and counting stamped papers, the work can only proceed slowly although payment has to be made to the firm before counting the papers.

The opening balances of the water-marked papers used for manufacturing Court-fee labels and Receipt Stamps were 619 packets, 35 sheets and 500 packets, out of which 306 packets, 46 sheets and 60 packets, 16 sheets respectively were issued for being manufactured into Court-fee and Receipt labels leaving a balance of 312 packets and 87 sheets of Court-fee label paper, and 439 packets and 84 sheets of Receipt stamp paper.

Thus excepting Receipt stamp paper, which will last for about seven years more, the stock of special water-marked papers for manufacturing stamps was just sufficient for one year's consumption only, to avoid deterioration of paper.

6. *Petition paper.*—The opening balance of three-pie petition paper was 773 reams and 127 sheets; and a further supply of 2,068 reams and 176 sheets was received from England during the year. Out of this stock, 1,122 reams and 466 sheets were issued to the districts, leaving a balance of 1,716 reams and 317 sheets. The principle of maintaining only two years' stock will be adhered to, and provision has been made in the current year's budget for a further supply of 1,000 reams. The new three-pie paper was only introduced during the year previous to the one under report. The increased demand for the paper testifies to its popularity. The present demand for the paper is about 1,100 reams per annum, against an average of from 400 to 600 reams in the previous years.

The old three-pie paper.—The total stock on hand at the beginning of the year of the old three-pie paper was 8,418 reams and 253 sheets, out of which 1,300 reams were issued as per orders of Government, to the Government Press for printing forms, etc., leaving a balance of 7,118 reams and 253 sheets.

7. *Stock of stamps.*—The stock of stamps on hand at the Central Depot at the beginning of the year was 1,410,677, and was valued at Rs. 19,86,185-12-0, against 1,365,023 stamps valued at Rs. 19,79,609-14-0 in 1908-09, as detailed below:—

Central Depot.

Denomination	1908-09		1909-10	
	Number	Value	Number	Value
		Rs. a. p.		Rs. a. p.
1. General Stamps ...	466,151	11,55,656 6 0	357,099	10,83,964 8 0
2. Court-fee Stamps ...	441,314	3,91,747 13 0	594,840	4,70,137 5 0
3. Receipt Stamps ...	189,504	11,844 0 0	191,104	11,944 0 0
4. Foreign Bill Stamps ...	239,860	3,84,303 12 0	239,535	3,84,096 0 0
5. Transfer Stamps ...	26,580	34,443 15 0	26,485	34,429 15 0
6. Notarial Stamps ...	1,614	1,614 0 0	1,614	1,614 0 0
Total ...	1,365,023	19,79,609 14 0	14,10,677	19,86,185 12 0

Fifteen lakhs, fifty-five thousand and seven hundred and eighty-two stamps of all descriptions of the value of Rs. 11,33,276-4-0 were received during the year from the Stamp Manufactory. There were therefore, 2,966,459 stamps bearing the face value of Rs. 31,19,462-0-0 available for being issued to the Branch Depots in the State and to the Hon'ble the Resident in Mysore, against 2,896,623 stamps valued at Rs. 28,23,981-2-0 in 1908-09.

8. *Issues.*—During the year under report 1,436,414 stamps bearing a face-value of Rs. 9,78,423-14-0 were issued to the districts and to the Hon'ble the

Resident's Treasury, Bangalore, against 1,491,962 stamps valued at Rs. 9,91,944-6-0 in the year previous as detailed below :—

Description	1908-09		1909-10	
	Number	Value	Number	Value
		Rs. a. p.		Rs. a. p.
1. General Stamps ...	625,352	5,14,038 2 0	528,115	4,82,877 0 0
2. Court-fee Stamps ...	515,790	4,55,775 8 0	589,636	4,75,407 6 0
3. Receipt Stamps ...	350,400	21,900 0 0	318,080	19,880 0 0
4. Transfer Stamps ...	325	207 12 0	401	231 8 0
5. Foreign Bill Stamps ...	95	14 0 0	182	28 0 0
6. Notarial Stamps ...	...	...	...	...
Total ...	1,491,962	9,91,944 6 0	1,436,414	9,78,423 14 0

Supply of stamps to the Resident's Treasury.

9. There was a decline, during the year, in the value of stamps indented for by the Hon'ble the Resident in Mysore, as particularized below :—

Particulars	1908-09		1909-10	
	Number	Value	Number	Value
		Rs. a. p.		Rs. a. p.
1. General Stamps ...	11,845	13,167 4 0	8,521	13,094 12 0
2. Court-fee Stamps ...	23,158	34,684 0 0	29,431	33,069 0 0
3. Transfer Stamps ...	45	23 12 0	90	26 4 0
4. Notarial Stamps ...	...	.....	...	...
Total ...	35,048	47,875 0 0	38,042	46,190 0 0

Government in their Proceedings No. Fl. 3611—S. R. 144-09-2, dated the 29th January 1910, ordered that Court-fee labels and one anna receipt stamp impressed on cheque and receipt forms intended for use in the Civil and Military Station, Bangalore, should be surcharged with the inscription "C. & M. Station." Immediate effect was given to this order in the case of Court-fee labels supplied to the Treasury of the Hon'ble the Resident. But owing to the want of the necessary machinery which had to be imported from England, no cheque and receipt books could be surcharged till quite recently.

10. The amount of duty for impressing stamps on documents received from the Collector of Civil and Military Station in the Stamp Superintendent's Office, for which money has been credited at the Hon'ble the Resident's Treasury, shows a steady tendency to increase, as will be seen from the following table :—

Year	Amount
1906-07	446 6 0
1907-08	2,988 1 0
1908-09	4,032 4 0
1909-10	4,651 13 0

Stamp Revenue.

11. The gross receipts from stamps for the year 1909-10 was Rs. 8,16,632-9-7 against Rs. 8,47,921-2-4 realized in 1908-09. There was an abnormal increase of revenue from stamps during the year 1908-09, owing to the distress which prevailed during a greater part of that year ; the revenue of such a year cannot, therefore, be taken as a safe standard of comparison when considering the revenue of a normal year like the one under report. As will be seen from Statement No. 2 appended to this report, there has been a net decline in the revenue by Rs. 31,288-8-9, during the year under report, when compared with that of the year previous ;

the amount realized during the past official year is still, however, one of the highest on record, excepting those of 1897-98 and 1908-09, as shown by the following table:—

Year	Revenue Rs. a. p.	Year	Revenue Rs. a. p.
1897-98	8,26,308 6 10	1904-05	7,15,814 13 7
1898-99	6,45,946 5 7	1905-06	7,88,418 8 8
1899-00	7,74,705 14 8	1906-07	7,58,283 2 3
1900-01	7,95,412 5 11	1907-08	7,98,293 14 5
1901-02	7,59,403 5 7	1908-09	8,47,921 2 4
1902-03	7,17,255 4 3	1909-10	8,16,632 9 7
1903-04	7,36,251 4 9		

From the above it will be seen how the annual revenue fluctuates and may, I think, be attributed to a very large extent to the variation of the seasons, and which so largely affect the agricultural population who utilize General Stamps, and in due course litigation follows, which affects the Court-fee Stamps. I have endeavoured to account for the decline of Revenue in 1909-10 in the following paragraphs in detail:—

12. *Sale of Court-fee Stamps.*—During the year under report, the sale of Court-fee Stamps yielded to the State a revenue amounting to Rs. 4,35,829-11-0 against Rs. 4,58,213-6-0 in 1908-09. There has, therefore, been a decline, in the revenue under this head, to the extent of Rs. 22,383-11-0, as shown by the following table, although there has been an increase of revenue from this source in Kolar, Tumkur and Hassan Districts.

	1908-09	1909-10	Difference
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bangalore	88,959 8 0	82,651 2 0	— 6,308 6 0
Kolar	62,139 12 0	62,747 0 0	+ 608 0 0
Tumkur	36,511 11 0	43,690 11 0	+ 7,166 8 0
Shimoga	51,887 8 0	48,021 8 0	— 3,866 0 0
Kadur	25,101 4 0	20,395 10 0	— 4,705 10 0
Chitaldrug	25,114 2 0	22,829 14 0	— 2,284 4 0
Mysore	1,22,704 15 0	1,08,899 8 0	—13,805 7 0
Hassan	30,660 4 0	30,939 6 0	+ 279 2 0

The Deputy Commissioners of Kolar and Tumkur have not given any satisfactory explanation for the increase of revenue in their districts. The Deputy Commissioner of Hassan, where there was a net increase of Rs. 279-2-0, says that, although there was a decline in the Stamp Revenue realized in the Hassan Munsiff's Court owing to a less number of suits being filed in it, the fall was more than made up by an increase in the number of suits filed in the Hole-Narsipur Munsiff's Court. The decreased Revenue in Bangalore and Shimoga Districts is accounted for by the Deputy Commissioners concerned as due to the institution of a less number of suits of higher value. The Deputy Commissioner, Mysore, attributes the fall in his district to the absence of distress and the consequent resumption of monetary transactions to their normal condition. In Kadur, the Revenue is showing a steady tendency to decline since 1903-04, as shown by the following table showing the realizations in that district in thousands of rupees:—

Year	Revenue Rs.	Year	Revenue Rs.
1903-04	... 35	1907-08	... 24
1904-05	... 32·5	1908-09	... 25
1905-06	... 30·5	1909-10	... 20·5
1906-07	... 24		

The Deputy Commissioner of the district is of opinion that the decline is due to the steady fall in the number of suits filed from Koppa, Sringeri and other remote parts of the district, owing to their great distance from the District Headquarters, where the Munsiff's Court is situated. I am inclined to agree with him; but, I think, the fall is also due to a certain extent to the deterioration in the value of properties in those tracts.

13. *Sale of General Stamps.*—The amount realized by the sale of General Stamp papers during the year was Rs. 3,34,284-14-0 against Rs. 3,36,787-10-0 in 1908-09. The decline of Rs. 2,502-12-0 only under this head, is, comparatively speaking, trivial. As shown by the following comparative statement, in Bangalore, Tumkur, Kadur and Hassan Districts, there was an increase of revenue aggregating in all to Rs. 905-11-0; but this increase was swallowed up by the fall of revenue in the other four districts of the State:—

	1908-09	1909-10	Difference
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bangalore	67,679 6 0	68,398 6 0	+ 719 0 0
Kolar	36,421 10 0	34,981 0 0	—1,440 10 0
Tumkur	30,696 10 0	32,237 14 0	+1,541 4 0
Shimoga	23,749 4 0	21,462 4 0	—2,287 0 0
Kadur	18,866 4 0	19,139 10 0	+ 273 6 0
Chitaldrug	20,910 12 0	19,489 10 0	—1,421 2 0
Mysore	1,10,123 4 0	107,213 10 0	—2,909 10 0
Hassan	28,340 8 0	31,362 8 0	+3,022 0 0

Of the increase referred to above, Hassan District alone contributed to the extent of Rs. 3,022-8-0. The Deputy Commissioner of the district says that it is due to the fact that people, being better acquainted with Stamp and Registration Laws, have been realizing the safety ensured by getting their documents executed on duly stamped papers, and that the execution of documents on unstamped papers is, therefore, on the decrease. The Deputy Commissioners of other districts have not assigned any satisfactory reasons for the fluctuations of revenue under this head in their respective districts. As observed by me in my last report, the Deputy Commissioners, being in intimate contact with their respective districts, should easily be able to account for the fluctuations in the Stamp revenue, if they were to evince more interest in the matter than is now apparent.

14. *Sale of Receipt Stamps.*—The revenue under this head, which had been very steadily increasing since 1902-03, received a slight check in its progressive career during the year under report. The amount realized during the year was Rs. 20,519-4-0 against Rs. 20,563-15-0 in 1908-09, thereby showing a decrease of Rs. 44-11-0 when compared with the revenue in the latter year.

15. *Other items of revenue.*—The increase in the realizations by the sale of Transfer and Foreign Bill Stamps is too insignificant to be considered. Next to "Court-fee Stamps" the head of revenue which showed a substantial decrease was "Stamp Duty." There was a decline of Rs. 4,794-2-0 in the realizations under this head in the Stamp Superintendent's Office, while the decrease under the same head in the districts was Rs. 880-3-6. As regards the decline in the Stamp Superintendent's Office, it will be seen by a reference to Statement No. 8 accompanying this report, that there was a general fall under the various sub-heads of this source of revenue, notably under "Assignments" and "Mining Leases." The Superintendent ascribes the decrease to a diminished activity on the part of the public in monetary transactions and transfers of properties. The revenue derived from sources other than those referred to already are by their very nature of a fluctuating character, and do not, therefore, call for any remarks.

16. *Realizations in the Stamp Superintendent's Office.*—There was an increase, an appreciable one especially under "Court-fee Stamps," in the Stamp Superintendent's Office. The decline in the amount of Stamp Duty realized in this office has already been noticed.

17. *Establishment charges.*—In my office there was a savings of Rs. 100 under the head "Travelling allowance." The Budget allotment under this head could not be utilized, during the year under report and in the years previous, as owing to the work of my office at the Headquarters being too heavy for the only clerk of my office, it is not possible for him to accompany me on inspection tours.

Expenditure.

There was a decrease of Rs. 10-15-6 in the establishment charges of the Stamp Superintendent's Office, as the new Accountant of this office drew only the minimum pay of his appointment (Rs. 20-5-25), during the year under report.

There was also a decrease of Rs. 55-15-10 in the establishment charges of the Stamp Manufactory owing to decreased privilege leave allowances drawn.

18. *Contingencies.*—There was an increase of Rs. 15-3-6 in the Contingent charges of the Stamp Superintendent's Office during the year 1909-10 when compared with that of the year previous.

The increase of Rs. 1,846-14-0 in the Contingent charges of the Stamp Manufactory is due to increased expenditure incurred in the purchase of special water-marked papers for manufacturing stamps, three-pie petition paper and special inks. There was also an increase in the cost incurred on account of repairs and renewals of stamp dies and plates.

19. *Refunds.*—The charges under this head, during the year under report, amounted to Rs. 28,458-1-2 against Rs. 21,045-0-0 in 1908-09. The increase of charges under this head, during the year, does not call for any explanation, as the charges in question are by their very nature of a fluctuating character.

20. *Discount.*—There was a decrease of Rs. 332-10-8 in the charges under the head of "Discount," when compared with that of 1908-09, owing to a decrease in the value of stamps sold.

Stamp Vendors.

21. All the Deputy Commissioners report that there are an adequate number of Stamp Vendors in the districts of the State, and that they maintain an adequate stock of Stamps of the several denominations in demand.

Stamp Inspection.

22. Statement No. 14 appended to the report shows the names of offices inspected and of those remaining uninspected by the Inspectors of Stamps during the year 1909-10. It is satisfactory to note that Mr. C. Krishnama Naidu, the *Ex-officio* Inspector of Stamps of Tumkur District, inspected, as he did in the year previous, all the Revenue, Civil and Criminal Courts within his jurisdiction. Only two Taluk Offices are reported to have been inspected by Mr. M. Ranga Rao, who was Inspector of Stamps of the Hassan District, during the year under report. The inspection reports of even these two offices have not been sent to this office as yet, though he has been called upon to do so.

As in the previous year, most of the offices inspected were Taluk and other Revenue offices. The majority of the Civil and Criminal Courts, especially in Bangalore and Mysore Districts, remain uninspected ever since the appointment of District Excise Officers as *Ex-officio* Inspectors of Stamps. This is regrettable. Civil and Criminal Courts are the places, where the heaviest consumption of stamps occur; and it is, therefore, there that stamp frauds, or evasions of Stamp Laws, if any, are more likely to occur than elsewhere. I myself have not been able to carry out the inspection contemplated in Government Proceedings No. Fl. 9,083-125--S. R. 140-06-2, dated 8th June 1907, appointing a Commissioner of Stamps. The correspondence work and compilation and checking of accounts in my office at the headquarters, form already, work too heavy for the only clerk of my office; it will not, therefore, be possible for me, as long as my office establishment remains what it is at present, to go on special stamp inspection tours.

General.

23. The question of future supply and manufacture of Stamps is, as the Government are aware, still under the consideration of the Stamp Committee.

24. This report could not be submitted to Government earlier, owing to the inadequacy of my office establishment. Government have not been pleased to sanction my proposals for revising the scale of establishment of my office, although I pointed out the absolute necessity that exists for the same.

I have the honor to be,
Sir,
Your most obedient servant,
H. H. SPARKES,
Commissioner of Stamps.

No. 1.—Statement showing the balances, receipts and sales of Stamps and Three-pie paper in the districts during the year 1909-10.

Particulars	Judicial						Non-Judicial								Total	
	Court fee adhesive Stamps		Court-fee Stamp papers		Three-pie paper		General Stamp paper		Receipt Stamps		Foreign Bill Stamps		Transfer Stamps			
	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value
		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.
Balance from last year ...	284,686	1,59,592 8 0	4,126	1,30,455 0 0	302,869	4,763 9 3	319,102	2,54,406 8 0	179,282	11,205 2 0	...	.....	837	983 2 0	1,090,902	5,61,405 13 3
1. Received from the Superintendent of Stamps and the Superintendent of the Stamp Manufactory ...	554,004	3,00,513 6 0	6,042	1,25,855 0 0	531,280	8,332 8 0	506,131	2,97,585 4 0	318,080	19,880 0 0	...	.....	...	.....	1,915,537	7,52,166 2 0
2. Received from other sources ...	195	49 10 0	...	.....	...	.....	599	357 10 0	8	0 8 0	...	.....	...	.....	802	407 12 0
Total ...	838,885	4,60,155 8 0	10,168	2,56,310 0 0	834,149	13,096 1 3	825,832	5,52,349 6 0	497,370	31,085 10 0	...	.....	837	983 2 0	3,007,241	13,13,979 11 3
3. Sold during the year ...	521,902	2,88,420 11 0	5,910	1,31,754 0 0	494,254	7,722 11 6	561,595	3,34,284 14 0	328,308	20,519 4 0	...	.....	1	0 8 0	1,911,970	7,82,702 0 6
4. Stamps spoiled or otherwise returned to the Superintendent of Stamps ...	17	55 0 0	...	.....	...	.....	2,134	3,652 0 0	...	.....	...	.....	...	.....	2,151	3,707 0 0
Total ...	521,919	2,88,475 11 0	5,910	1,31,754 0 0	494,254	7,722 11 6	563,729	3,37,936 14 0	328,308	20,519 4 0	...	.....	1	0 8 0	1,914,121	7,86,409 0 6
Closing balance for the year ...	316,916	1,71,679 13 0	4,258	1,24,556 0 0	339,895	5,373 5 9	262,103	2,14,413 8 0	169,062	10,566 6 0	...	.....	836	982 10 0	1,093,120	5,27,571 10 9

No. 2.—Comparative statement showing the Revenue of Stamps during the years 1908-09 and 1909-10.

No.	Particulars	1908-09	1909-10	Increase	Decrease
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	RECEIPTS.				
1	Court-fee Stamps. — Stamp Superintendent's Office ...	15,135 0 0	15,655 0 0	520 0 0	.....
	Court-fee Stamps. — In the districts ...	4,43,078 6 0	4,20,174 11 0	.....	22,903 11 0
2	Special papers for Court purposes	8,180 11 3	7,722 11 6	.....	457 15 9
3	General Stamps ...	3,36,787 10 0	3,34,284 14 0	.....	2,502 12 0
4	Receipt Stamps ...	20,563 15 0	21,519 4 0	955 5 0	.....
5	Transfer Stamps ...	184 0 0	205 12 0	21 12 0	.....
6	Foreign Bill Stamps ...	14 0 0	28 0 0	14 0 0	.....
7	Stamp duty. — Stamp Superintendent's Office ...	7,471 12 0	2,677 10 0	.....	4,794 2 0
	Stamp duty. — In the districts ...	4,538 6 8	3,658 3 2	.....	880 3 6
8	Penalties ...	11,591 10 8	10,240 9 2	.....	1,351 1 6
9	Miscellaneous ...	375 10 9	465 14 9	90 4 0	.....
	Total ...	8,47,921 2 4	8,16,632 9 7	.....	31,288 8 9
	CHARGES.				
1	Establishment. — Stamp Commissioner's Office ...	300 0 0	300 0 0	.....	.....
	Establishment. — Stamp Superintendent's Office ...	2,100 4 11	2,089 5 5	.....	10 15 6
	Establishment. — Stamp Manufactory	3,596 15 2	3,540 15 4	.....	55 15 10
2	Contingencies. — Stamp Commissioner's Office ...	.....	.....	.....	.....
	Contingencies. — Stamp Superintendent's Office ...	224 12 6	240 0 0	15 3 6	.....
	Contingencies. — Stamp Manufactory	8,151 1 9	9,997 15 9	1,846 14 0	.....
3	Refunds ...	21,045 0 0	28,458 1 2	7,413 1 2	.....
4	Discount on sale of Stamps and Three-pie paper ...	21,745 6 2	21,412 11 6	.....	332 10 8
	Total ...	57,163 8 6	66,039 1 2	8,875 8 8	.....

No. 3.—Statement showing the Receipts and Issues of Stamps in the Stamp Superintendent's Office during the years 1908-09 and 1909-10.

Particulars	Years	Opening balance		Receipts during the year		Total		Issues during the year		Closing balance	
		Number	Value	Number	Value	Number	Value	Number	Value	Number	Value
Judicial Stamps—			Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.
Labels	1908-09	437,903	2,32,667 13 0	663,300	3,80,025 0 0	1,101,203	6,12,692 13 0	509,310	2,86,870 8 0	591,893	3,25,822 5 0
	1909-10	591,893	3,25,822 5 0	502,488	3,09,800 4 0	1,094,381	6,35,622 9 0	582,912	3,19,017 6 0	511,469	3,16,605 3 0
Papers	1908-09	3,411	1,59,080 0 0	6,016	1,54,140 0 0	9,427	3,13,220 0 0	6,480	1,68,905 0 0	2,947	1,44,315 0 0
	1909-10	2,947	1,44,315 0 0	6,891	1,64,020 0 0	9,838	3,08,335 0 0	6,724	1,56,390 0 0	3,114	1,51,945 0 0
Non-Judicial Stamps—											
General Stamps	1908-09	466,151	11 55,656 6 0	516,300	4,42,346 0 0	982,451	15,98,002 10 0	625,352	5,14,038 2 0	357,099	10,83,964 8 0
	1909-10	357,099	10,83,964 8 0	669,294	7,99,476 0 0	1,026,393	18,83,440 8 0	528,115	4,82,877 0 0	498,278	14,00,563 8 0
Receipt Stamps	1908-09	189,504	11,844 0 0	352,000	22,000 0 0	541,504	33,844 0 0	350,400	21,900 0 0	191,104	11,944 0 0
	1909-10	191,104	11,944 0 0	384,000	24,000 0 0	575,104	35,944 0 0	318,080	19,880 0 0	257,024	16,064 0 0
Transfer Stamps	1908-09	239,860	3,84,303 12 0	.....	.....	239,860	3,84,303 12 0	325	207 12 0	239,535	3,84,096 0 0
	1909-10	239,535	3,84,096 0 0	.....	.....	239,535	3,84,096 0 0	401	231 8 0	239,134	3,83,864 8 0
Foreign Bill Stamps... ...	1908-09	26,580	34,443 15 0	.....	.....	26,580	34,443 15 0	95	14 0 0	26,485	34,429 15 0
	1909-10	26,485	34,429 15 0	.....	.....	26,485	34,429 15 0	182	28 0 0	26,303	34,401 15 0
Notarial Stamps	1908-09	1,614	1,614 0 0	.....	.....	1,614	1,614 0 0	.....	.....	1.614	1,614 0 0
	.....	.....	.....	.....	.....	1,614	1,614 0 0	.....	.....	.....	.....
	1909-10	1,614	1,614 0 0	.....	.....	1,614	1,614 0 0	.....	.....	1,614	1,614 0 0

No. 4.—Comparative statement showing the receipts and issues of water-marked papers during the years 1908-09 and 1909-10.

Particulars	Years	Opening balance	Receipts during the year	Total	Issues during the year	Closing balance	Remarks
		Rolls	Rolls	Rolls	Rolls	Rolls	
General Stamps...	1908-09 ...	248,979	374,961	623,940	517,101	106,839	
	1909-10 ...	106,839	629,049	735,888	719,595	16,293	
		Sheets	Sheets	Sheets	Sheets	Sheets	
Court-fee Stamps ...	1908 09 ...	99,447	.....	99,447	37,512	61,935	
	1909-10 ...	61,935	.....	61,935	30,648	31,287	
Receipt Stamps ...	1908-09 ...	55,502	.....	55,502	5,502	50,000	
	1909-10 ...	50,000	.....	50,000	6,016	43,984	
		R. S.	R. S.	R. S.	R. S.	R. S.	
Three-pie paper ...	1908-09 ...	.....	1,883 301	1,883 301	1,110 174	773 127	
	1909-10 ...	773 127	2,068 176	2,841 303	1,122 466	1,718 317	

No. 5.—Statement showing the number and value of Judicial Stamps sold in the districts during the years 1908-09 and 1909-10.

Denomination	1908-09		1909-10	
	Number	Value	Number	Value
		Rs. a. p.		Rs. a. p.
1 anna	116,663	7,291 7 0	115,993	7,249 9 0
3 annas	37	6 15 0	272	51 0 0
4 do	39,419	9,854 12 0	36,179	9,044 12 0
6 do	7,132	2,674 8 0	7,187	2,695 2 0
8 do	278,164	1,39,082 0 0	268,911	1,34,455 8 0
12 do	21,813	16,359 12 0	24,569	18,426 12 0
1 Rupee	50,138	50,138 0 0	47,057	47,057 0 0
2 Rupees	9,117	18,234 0 0	8,959	17,918 0 0
3 do	5,837	17,511 0 0	5,942	17,826 0 0
4 do	3,827	15,308 0 0	3,647	14,588 0 0
6 do	3,198	19,188 0 0	3,188	19,128 0 0
10 do	2,359	23,590 0 0	2,275	22,750 0 0
15 do	1,300	19,500 0 0	1,317	19,755 0 0
20 do	673	13,460 0 0	671	13,420 0 0
25 do	286	7,150 0 0	278	6,950 0 0
30 do	416	12,480 0 0	371	11,130 0 0
35 do	164	5,740 0 0	136	4,760 0 0
40 do	164	6,560 0 0	148	5,920 0 0
45 do	143	6,435 0 0	141	6,345 0 0
50 do	303	15,150 0 0	245	12,250 0 0
55 do	7	385 0 0	9	495 0 0
60 do	46	2,760 0 0	43	2,580 0 0
65 do	12	780 0 0	12	780 0 0
70 do	15	1,050 0 0	7	490 0 0
75 do	38	2,850 0 0	25	1,875 0 0
80 do	20	1,600 0 0	22	1,760 0 0
85 do	13	1,105 0 0	7	595 0 0
90 do	13	1,170 0 0	18	1,620 0 0
95 do	7	665 0 0	8	760 0 0
100 do	250	25,000 0 0	175	17,500 0 0
Total ...	541,574	4,43,078 6 0	532,522	4,24,933 11 0

No. 6.—Statement showing the number and value of Non-judicial Stamps sold in the districts during the years 1908-09 and 1909-10.

Denomination	1908-09		1909-10	
	Number	Value	Number	Value
General Stamps.		Rs. a. p.		Rs. a. p.
2 Annas	90,351	11,293 14 0	87,230	10,903 12 0
4 do	236,260	59,067 8 0	232,530	58,132 8 0
6 do	870	326 4 0	1,426	534 12 0
8 do	141,371	70,685 8 0	139,497	69,748 8 0
8 do Excise counter-part agreement forms.	3,028	1,514 0 0	3,947	1,973 8 0
10 do	656	410 0 0	811	506 14 0
12 do	325	243 12 0	744	558 0 0
1 Rupee	60,073	60,073 0 0	59,532	59,532 0 0
1½ do	4,200	6,300 0 0	4,469	6,703 8 0
2 Rupees	14,448	28,896 0 0	14,748	29,496 0 0
2¼ do	1	2 4 0	...	...
2½ do	1,140	2,850 0 0	1,081	2,702 8 0
3 do	5,619	16,857 0 0	5,536	16,608 0 0
3½ do	84	294 0 0	52	182 0 0
4 do	2,718	10,872 0 0	2,818	11,272 0 0
4½ do	13	58 8 0	33	148 8 0
5 do	3,563	17,815 0 0	3,442	17,210 0 0
6 do	788	4,728 0 0	694	4,164 0 0
7 do	302	2,114 0 0	267	1,869 0 0
7½ do	116	870 0 0	102	765 0 0
8 do	394	3,152 0 0	354	2,832 0 0
9 do	72	648 0 0	79	711 0 0
10 do	1,181	11,810 0 0	1,180	11,800 0 0
12 do	20	240 0 0	14	168 0 0
12½ do	11	137 8 0	18	225 0 0
14 do	7	98 0 0	...	...
15 do	435	6,525 0 0	375	5,625 0 0
16 do	19	304 0 0	10	160 0 0
17½ do	1	17 8 0	...	...
18 do	...	...	1	18 0 0
20 do	252	5,040 0 0	276	5,520 0 0
22½ do	2	45 0 0	...	...
24 do	...	...	2	48 0 0
25 do	90	2,250 0 0	86	2,150 0 0
27½ do	...	...	1	27 8 0
30 do	76	2,280 0 0	77	2,310 0 0
35 do	19	665 0 0	22	770 0 0
40 do	27	1,080 0 0	26	1,040 0 0
45 do	2	90 0 0	9	405 0 0
50 do	41	2,050 0 0	43	2,150 0 0
55 do	...	...	...	...
60 do	13	780 0 0	14	840 0 0
65 do	...	...	1	65 0 0
70 do	3	210 0 0	3	210 0 0
75 do	8	600 0 0	10	750 0 0
80 do	...	...	3	240 0 0
85 do	...	...	...	...
90 do	...	...	...	...
95 do	1	95 0 0	...	...
100 do	34	3,400 0 0	32	3,200 0 0
Total ...	568,644	336,787 10 0	561,595	3,34,284 14 0
Receipt Stamps.				
One Anna	329,023	20,563 15 0	328,308	20,519 4 0
Transfer Stamps.				
Eight Annas	...	...	1	0 8 0

No. 7.—Statement showing the receipts, issues, sales and balances of Three-pie paper at the Headquarters and in the districts during the year 1909-10.

	Opening balance	Receipts during the year	Total	Issues during the year	Closing balance	Remarks
	R. S.	R. S.	R. S.	R. S.	R. S.	
At the Headquarters	773 127	2,068 176	2,841 303	*1,122 466	1,718 317	* Includes 1 ream, and 466 sheets damaged by white ants.
	Opening balance	Receipts during the year	Total	Sales during the year	Closing balance	
	R. S.	R. S.	R. S.	R. S.	R. S.	
In the districts	635 69	1,121 ...	1,746 69	1,029 324	716 215	

No. 8.—Comparative statement of stamp duty realised in the Stamp Superintendent's Office during the years 1908-09 and 1909-10.

Particulars	1908-09	1909-10	Documents, etc., stamped for the Collector, Civil and Military Station.
	Rs. a. p.	Rs. a. p.	
Bills of Exchange	97 2 0	4 4 0	The amount of stamp duty on documents received from the Collector, Civil and Military Station, Bangalore, credited in the Hon'ble the Resident's Treasury for the year 1909-10 is Rs. 4,651-13-0 against 4,032-4-0 in 1908-09.
Assignments	2,060 0 0	22 8 0	
Cheques and Receipt Forms	1,092 3 0	815 2 0	
Agreements	791 12 0	497 12 0	
Lease	607 0 0	.....	
Other instruments	2,823 11 0	1,338 0 0	
Total ...	7,471 12 0	2,677 10 0	

No. 9.—Statement showing receipts and sales of stamps in the districts of Mysore State during the year 1909-10.

	Bangalore		Kolar		Tumkur		Shimoga		Kadur	
	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value
General Stamps—		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.
Balance from last year	40,452	38,487 2 0	31,356	20,832 12 0	61,231	41,656 14 0	25,840	29,911 0 0	33,261	24,358 14 0
Received from the Superintendent of Stamps ...	123,678	69,038 8 0	86,883	40,438 8 0	33,253	14,738 8 0	20,072	12,952 8 0	12,771	18,945 8 0
Received from other sources, Vendors, etc. ...	350	265 8 0	...	.....	...	.....	...	.....	...	.....
Total ...	164,480	1,07,851 2 0	121,239	61,271 4 0	94,484	56,395 6 0	45,912	42,863 8 0	46,032	38,304 6 0
Sold during the year	119,159	68,398 6 0	75,710	34,981 0 0	59,379	32,237 14 0	32,703	21,462 4 0	23,446	19,139 10 0
Issued in exchange for spoiled stamps or returned to the Superintendent of Stamps ...	8	25 0 0	2	0 12 0	...	.....	2,124	3,626 4 0	...	.....
Total ...	119,167	68,423 6 0	75,712	34,981 12 0	59,379	32,237 14 0	34,827	25,088 8 0	23,446	19,139 10 0
Balance ...	45,313	39,427 12 0	45,527	26,289 8 0	35,105	24,157 8 0	11,085	17,775 8 0	22,586	19,164 12 0
Court-fee Stamps—										
Balance from last year	50,860	42,648 1 0	51,663	42,132 4 0	26,103	25,048 9 0	20,604	29,305 15 0	15,211	21,776 11 0
Received from the Superintendent of Stamps ...	104,393	83,496 0 0	86,136	66,890 6 0	61,549	44,644 4 0	62,466	55,638 4 0	23,813	17,597 4 0
Received from other sources, Vendors, etc. ...	195	49 10 0	...	.....	...	.....	...	...	...	.....
Total ...	155,448	1,26,193 11 0	137,801	1,09,022 10 0	87,652	69,692 13 0	83,070	84,944 3 0	39,024	39,373 15 0
Sold during the year	100,243	82,651 2 0	78,504	62,747 0 0	56 619	43,630 0 0	52,527	48,021 8 0	25,865	20,395 10 0
Issued in exchange, etc.	...	.....	...	.....	...	.....	12 —	45 0 0	...	.....
Total ...	100,243	82,651 2 0	78,504	62,747 0 0	56,619	43,630 11 0	52,539	48,066 8 0	25,865	20,395 10 0
Balance ...	55,205	53,542 9 0	59,297	46,275 10 0	31,033	26,062 2 0	30,531	36,877 11 0	13,159	18,978 5 0
Receipt Stamps—										
Balance from last year	36,212	2,263 4 0	36,397	2,274 13 0	14,124	882 12 0	23,220	1,451 4 0	15,592	974 8 0
Received from the Superintendent of Stamps ...	71,040	4,440 0 0	53,960	3,560 0 0	12,800	800 0 0	22,400	1,400 0 0	17,000	1,100 0 0
Received from other sources	...	.....	...	.....	...	.....	...	.....	...	.....
Total ...	107,252	6,703 4 0	93,357	5,834 13 0	26,924	1,682 12 0	45,620	2,851 4 0	33,192	2,074 8 0
Sold during the year	74,991	4,681 5 0	55,920	3,495 0 0	17,139	1,071 3 0	30,442	1,902 10 0	25,260	1,578 12 0
Balance ...	32,351	2,021 15 0	37,437	2,339 13 0	9,785	611 9 0	15,178	948 10 0	7,932	495 12 0

STATEMENT No. 9—*concld.*

	Chitaldrug		Mysore		Hassan		Total	
	Number	Value	Number	Value	Number	Value	Number	Value
General Stamps—		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.
Balance from last year	16,260	11,425 4 0	76,376	58,538 0 0	34,326	29,196 10 0	319,102	2,54,406 8 0
Received from the Superintendent of Stamps	23,926	14,682 0 0	147,976	1,01,330 4 0	54,572	30,399 8 0	506,131	2,97,585 1 0
Received from other sources, Vendors, etc.	...	.....	249	92 2 0	...	.....	599	357 10 0
Total ...	40,186	26,107 4 0	224,601	1,59,960 6 0	88,898	59,596 2 0	825,832	5,52,349 6 0
Sold during the year	32,112	19,489 10 0	163,151	1,07,213 10 0	55,935	31,362 8 0	561,595	3,34,284 14 0
Issued in exchange for spoiled stamps or returned to the Superintendent of Stamps	...	.....	...	.....	...	.....	2,134	3,652 0 0
Total ...	32,112	19,489 10 0	163,151	1,07,213 10 0	55,935	31,362 8 0	563,729	3,37,936 14 0
Balance ...	8,074	6,618 2 0	61,450	52,746 12 0	32,963	28,233 10 0	262,103	2,14,413 9 0
Court-fee Stamps—								
Balance from last year	16,420	23,500 13 0	76,333	65,991 13 0	31,618	39,643 6 0	288,812	2,80 047 8 0
Received from the Superintendent of Stamps	29,933	20,612 12 0	141,988	1,08,042 4 0	49,766	29,447 4 0	560,046	4,26,368 6 0
Received from other sources, Vendors, etc.	...	.....	...	.....	...	.....	195	49 10 0
Total ...	46,353	44,113 9 0	218,321	1,74,034 1 0	81,384	69,090 10 0	849,053	7,16,465 8 0
Sold during the year	30,007	22,829 14 0	137,339	1,08,899 8 0	46,708	30,939 6 0	527,812	4,19,174 11 0
Issued in exchange, etc.	...	.....	...	.....	5	10 0 0	17	55 0 0
Total ...	30,007	22,829 14 0	137,339	1,08,899 8 0	46,713	30,949 6 0	527,829	4,20,229 11 0
Balance ...	16,346	21,283 11 0	80,982	65,134 9 0	34,671	38,141 4 0	321,224	2,96,235 13 0
Receipt stamps—								
Balance from last year	5,720	357 8 0	39,244	2,452 12 0	8,773	548 5 0	179,282	11,205 2 0
Received from the Superintendent of Stamps	26,880	1,680 0 0	88,640	5,540 0 0	21,760	1,360 0 0	318,680	19,880 0 0
Received from other sources	...	.....	8	0 8 0	...	.....	8	0 8 0
Total ...	32,600	2,037 8 0	127,892	7,993 4 0	30,533	1,908 5 0	497,970	31,085 10 0
Sold during the year	22,643	1,415 3 0	82,443	5,152 11 0	19,560	1,222 8 0	328,308	20,519 4 0
Balance ...	9,957	622 5 0	45,449	2,840 9 0	10,973	685 13 0	169,062	10,566 6 0

No. 10.—Statement showing the detailed issues of Stamps made to the Hon'ble the Resident's Treasury, Bangalore, during the year 1908-09 and 1909-10.

Denomination	1908-09			1909-10		
	Number	Value		Number	Value	
		Rs. a. p.			Rs. a. p.	
Court-fee Stamps—						
1 Anna	6,300	393	12 0	8,100	506	4 0
4 Annas	774	193	8 0	990	247	8 0
6 do	630	236	4 0	810	303	12 0
8 do	8,010	4,005	0 0	10,890	5,445	0 0
12 do	1,170	877	8 0	1,530	1,147	8 0
1 Rupee	3,870	3,870	0 0	4,500	4,500	0 0
2 Rupees	720	1,440	0 0	990	1,980	0 0
3 do	450	1,350	0 0	522	1,566	0 0
4 do	378	1,512	0 0	324	1,296	0 0
6 do	306	1,836	0 0	252	1,512	0 0
10 do	100	1,000	0 0	135	1,350	0 0
15 do	90	1,350	0 0	85	1,275	0 0
20 do	75	1,500	0 0	75	1,500	0 0
25 do	20	500	0 0	12	300	0 0
30 do	66	1,980	0 0	70	2,100	0 0
35 do	19	665	0 0	12	420	0 0
40 do	25	1,000	0 0	2	80	0 0
45 do	5	225	0 0	12	540	0 0
50 do	85	4,250	0 0	80	4,000	0 0
100 do	65	6,500	0 0	40	4,000	0 0
Total ...	23,158	34,684	0 0	29,431	33,069	0 0
General Stamps—						
2 Annas	1,800	225	0 0	1,200	150	0 0
4 do	3,150	787	8 0	2,250	562	8 0
6 do	426	159	12 0	369	138	6 0
8 do	3,500	1,750	0 0	2,400	1,200	0 0
10 do	300	187	8 0	345	215	10 0
12 do	90	67	8 0	267	200	4 0
1 Rupee	1,130	1,130	0 0	585	585	0 0
1½ do	300	450	0 0	115	172	8 0
2 Rupees	180	360	0 0	170	340	0 0
2½ do	10	25	0 0	35	87	8 0
3 do	325	975	0 0	225	675	0 0
3½ do	10	35	0 0	...	.....	
4 do	110	440	0 0	70	280	0 0
5 do	220	1,100	0 0	140	700	0 0
6 do	35	210	0 0	58	348	0 0
7 do	20	140	0 0	4	28	0 0
7½ do	10	75	0 0	4	30	0 0
8 do	15	120	0 0	25	200	0 0
9 do	35	315	0 0	28	252	0 0
10 do	45	450	0 0	75	750	0 0
15 do	40	600	0 0	40	600	0 0
20 do	25	500	0 0	17	340	0 0
25 do	5	125	0 0	10	250	0 0
30 do	15	450	0 0	13	390	0 0
35 do	5	175	0 0	8	280	0 0
40 do	15	600	0 0	9	360	0 0
45 do	...	.....		6	270	0 0
50 do	18	900	0 0	3	150	0 0
55 do	...	.....		4	220	0 0
60 do	3	180	0 0	7	420	0 0
70 do	5	350	0 0	...	.....	
85 do	1	85	0 0	...	.....	
100 do	2	200	0 0	39	3,900	0 0
Total ...	11,845	13,167	4 0	8,521	13,094	12 0

STATEMENT No. 10- *concld.*

Denomination	1908-09		1909-10	
	Number	Value	Number	Value
		Rs. a. p.		Rs. a. p.
Transfer Stamps—				
2 Annas	...	.....	30	3 12 0
4 do	5	1 4 0	30	7 8 0
8 do	35	17 8 0	30	15 0 0
12 do	...	.....	...	.....
1 Rupee	5	5 0 0	...	.....
2 Rupees	...	.....	...	.....
3 do	...	.....	...	.....
4 do	...	.....	...	.....
5 do	...	.....	...	.....
Total ..	45	23 12 0	90	26 4 0

No. 11.—Statement showing the number and value of stamps supplied to the districts of the State and the Hon'ble the Resident's Treasury, Bangalore, during the year 1909-10.

1909-10	General Stamps		Court-fee Stamps		Receipt Stamps		Total	
	Number	Value	Number	Value	Number	Value	Number	Value
		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.
1909								
July	108,510	58,995 14 0	25,637	24,087 8 0	8,960	560 0 0	143,107	83,643 6 0
August	74,218	43,910 0 0	45,639	35,578 0 0	26,240	1,640 0 0	146,097	81,128 0 0
September	66,545	26,147 8 0	10,967	7,821 0 0	10,240	640 0 0	87,752	34,608 8 0
October	37,430	19,746 4 0	71,272	54,552 8 0	58,560	3,660 0 0	167,262	87,958 12 0
November	78,395	43,504 4 0	146,347	1,18,846 2 0	35,520	2,220 0 0	260,262	1,64,570 6 0
December	25,455	14,056 14 0	25	2,500 0 0	46,400	2,900 0 0	71,880	19,456 14 0
1910								
January	100	680 0 0	37,610	30,025 0 0	12,800	800 0 0	50,510	31,505 0 0
February	1,406	4,715 0 0	69,208	50,834 4 0	.....	.....	70,614	55,549 4 0
March	13,229	13,395 10 0	74,641	56,194 8 0	9,600	600 0 0	97,470	70,190 2 0
April	50,250	54,773 6 0	52,235	41,259 8 0	39,680	2,480 0 0	142,165	98,512 14 0
May	28,440	15,670 0 0	17,526	12,900 12 0	11,200	700 0 0	57,166	29,270 12 0
June	37,246	23,262 0 0	38,370	25,838 4 0	58,880	3,680 0 0	134,496	52,780 4 0
Total ...	521,224	3,18,857 0 0	589,477	4,60,437 6 0	318,080	19,880 0 0	1,428,781	7,99,174 6 0
1908-09	619,336	3,59,898 2 0	515,790	4,55,775 8 0	350,400	21,900 0 0	1,485,526	8,37,573 10 0

No. 12.—Statement showing the number and value of stamps received from the Stamp Manufactory during the year 1909-10.

1909-10	General Stamps		Court-fee Stamps		Receipt Stamps		Total	
	Number	Value	Number	Value	Number	Value	Number	Value
		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.
1909								
July	16,500	16,500 0 0	18,000	9,000 0 0	.....	.....	34,500	25,500 0 0
August	43,875	1,39,125 0 0	.....	.....	96,000	6,000 0 0	139,875	1,45,125 0 0
September	11,400	1,96,500 0 0	.....	.....	288,000	18,000 0 0	299,400	2,14,500 0 0
October	.....	.....	20,700	64,800 0 0	.....	.....	20,700	64,800 0 0
November	52,500	76,500 0 0	.....	.....	.....	.....	52,500	76,500 0 0
December	85,680	1,23,375 0 0	30,600	12,600 0 0	.....	.....	116,280	1,35,975 0 0
1910								
January	30,000	18,375 0 0	.....	.....	.....	.....	30,000	18,375 0 0
February	79,839	87,351 0 0	104,400	81,900 0 0	.....	.....	184,239	1,69,251 0 0
March	112,500	49,500 0 0	117,000	58,500 0 0	.....	.....	229,500	1,08,000 0 0
April	75,000	37,500 0 0	.....	.....	.....	.....	75,000	37,500 0 0
May	102,000	39,750 0 0	13,788	7,625 4 0	.....	.....	115,788	47,375 0 0
June	60,000	15,000 0 0	198,000	75,375 0 0	.....	.....	258,000	90,375 0 0
Total ...	669,294	7,99,476 0 0	502,488	3,09,800 4 0	384,000	24,000 0 0	1,555,782	11,33,276 4 0
1908-09	516,300	4,42,346 4 0	663,300	3,80,025 0 0	352,000	22,000 0 0	1,531,600	8,44,371 4 0

No. 13.—Statement showing the sales of different kinds of stamps effected in the Stamp Superintendent's Office, during the years 1908-09 and 1909-10.

Denomination	1908-1909		1909-1910	
	Number	Value	Number	Value
Court-fee Stamps—		Rs. a. p.		Rs. a. p.
50 Rupees	5	250 0 0	4	200 0 0
55 do	7	385 0 0	4	220 0 0
60 do	6	360 0 0	4	240 0 0
65 do	1	65 0 0	4	260 0 0
70 do	5	350 0 0	2	140 0 0
75 do	7	525 0 0	7	525 0 0
80 do	5	400 0 0	3	240 0 0
85 do	4	340 0 0	7	595 0 0
90 do	1	90 0 0	4	360 0 0
95 do	6	570 0 0	5	475 0 0
100 do	118	11,800 0 0	124	12,400 0 0
Total ...	165	15,135 0 0	168	15,655 0 0
Transfer Stamps—				
1 Anna	16	1 0 0	...	.....
2 Annas	...	.....	2	0 4 0
4 do	54	13 8 0	72	18 0 0
8 do	91	45 8 0	130	65 0 0
12 do	16	12 0 0	...	.....
1 Rupee	98	98 0 0	92	92 0 0
2 Rupees	3	6 0 0	15	30 0 0
3 do	1	3 0 0	...	.....
4 do	...	.....	...	.....
5 do	1	5 0 0	...	.....
Total ...	278	184 0 0	311	205 4 0
Foreign Bill Stamps—				
2 Annas	88	11 0 0	164	20 8 0
3 do	....	.....	...	.....
4 do	...	.....	...	.....
6 do	4	1 8 0	12	4 8 0
8 do	3	1 8 0	6	3 0 0
12 do	...	.....	...	.....
1 Rupee	....	.....	...	.....
2 Rupees	...	.....	...	.....
4 do	...	.....	...	.....
6 do	...	.....	...	.....
8 do	...	.....	...	.....
Total ...	95	14 0 0	182	28 0 0

No. 14.—Statement of stamp inspection work done by the Inspectors of Stamps during the year 1909-10.

District	Names of offices inspected	Date of inspection	Names of offices remaining uninspected during the year	Remarks
Bangalore	1. Dodballapur Taluk office ... 2. Devanhalli do ... 3. Bangalore do ... 4. Channapatna do ... 5. Hoskote do ... 6. Kankanhalli do ...	10th November 1909 ... 17th December 1909 ... 21st January 1910 ... 7th March 1910 ... 5th April 1910 ... 27th June 1910 ...	1. Anekal Taluk office ... ... 2. Nelamangala do ... ... 3. Magadi do .. 4. Closepet Sub-taluk office ... 5. Deputy Commissioner's office ... 6. Dodballapur Sub-division office ... 7. Bangalore do ... 8. Closepet do ... 9. City Magistrate's Court ... 10. Principal Munsiff's Court .. 11. Additional do ... 12. Sub-Court ... 13. Chief Court ... 14. Bench Magistrate's Court ... 15. District Treasury office ...	Bangalore.
Kolar ...	1. Goribidnur Taluk Office ... 2. Gudibanda do ... 3. Chikballapur do ... ... 4. Chintamani do ... ... 5. Sidlaghatta do ... ... 6. Bowringpet do ... ... 7. Chikballapur Sub-division office ... 8. Do Munsiff's Court ...	26th September 1909... 14th January 1910 ... 15th January 1910 ... 21st February 1910 ... 15th March 1910 ... 16th May 1910 ... 8th May 1910 ... 17th May 1910 ...	1. Kolar Taluk office ... ... 2. Malur do ... ... 3. Srinivaspur Taluk office ... .. 4. Mulbagal do ... .. 5. Bagepalli do ... ... 6. Deputy Commissioner's office ... 7. Malur Sub-division office ... 8. Kolar Munsiff's Court ... ... 9. Gold Fields Munsiff's court ... 10. Special Magistrate's court, Kolar Gold Fields. 11. District Treasury office	
Tumkur ...	1. Tumkur Taluk office ... ... 2. Tiptur do ... ... 3. Gubbi do ... ... 4. Pavagada do ... ... 5. Maddagiri do ... ... 6. Do Munsiff's Court ... 7. Kunigal Taluk office ... ... 8. Koratagere do ... ... 9. Sira do ... ... 10. Kunigal Sub-Registry office .. 11. Chiknayakanhalli Taluk office ... 12. Maddagiri Sub-division office .. 13. Tumkur Munsiff's Court ... 14. Gubbi Sub-division office ... 15. Deputy Commissioner's office .. 16. Tumkur Sub-division office ... 17. District Treasury office ... 18. Turuvekere Sub-taluk office ...	12th October 1909 ... 20th October 1909 ... 15th November 1909 ... 29th November 1909... 2nd December 1909... Do .. 12th December 1909 and 18th March 1910. 18th January 1910 2nd February 1910 ... 8th March 1910 ... 10th April 1910 ... 30th April 1910 ... 8th June 1910 ... 9th June 1910 ... Do ... 14th June 1910 ... Do .. 29th June 1910 ...	Nil.	
Shimoga ...	1. Channagiri Taluk office ... 2. Sagar do ... 3. Do Sub-Registry office ... 4. Sorab Taluk office ... 5. Do Sub-Registry office ... 6. Shikarpur Taluk office ... 7. Do Sub-Registry office ... 8. Shimoga Taluk office ... 9. Tirthahalli do ... 10. Honnalli do ... 11. Deputy Commissioner's office ... 12. District and Sessions Court ... 13. Kallurkatte Taluk office ... 14. Do Sub-Registry office ... 15. Kumsi Sub-Taluk office... ...	24th December 1909 ... 7th February 1910 ... Do ... 9th February 1910 ... Do ... 12th February 1910 ... Do ... 26th February 1910 ... 29th April 1910 ... 15th May 1910 ... 31st May 1910 ... 1st June 1901 ... 6th June 1910 ... Do ... 11th June 1910 ...	1. Shimoga Sub-division office ... 2 Do Munsiff's Court ... 3. Do Sub-Court	
Kadur ...	1. Kadur Sub-Division office ... 2. Yedahalli Taluk office ... ... 3. District Treasury office ... 4. Mudgere Taluk office	3rd August 1909 ... 26th October 1909 ... 8th October 1909 ... 11th November 1909 ...	1. Kadur Taluk office ... ... 2. Chikmagalur Taluk office .. ... 3. Koppa do ... ... 4. Tarikere do ... ... 5. Deputy Commissioner's office ... 6. Chikmagalur Munsiff's Court ... 7. Do Sub-division office ...	
Chitaldrug	1. Hiriyur Taluk office ... ... 2. Challakere do ... ... 3. Hosdurga do ... ... 4. Davangere do ... ... 5. Holalkere do ... ... 6. District Treasury office... ...	30th September 1909... 26th November 1909 and 9th June 1910. 15th February 1910 ... 2nd May 1910 ... 28th April 1910 ... 29th June 1910 ...	1. Chitaldrug Taluk office ... ... 2. Jagalur do ... ... 3. Molakalmuru do ... ... 4. Deputy Commissioner's office ... 5. Davangere Sub-division office ... 6. Chitaldrug do ... ... 7. Do Munsiff's Court... ...	

STATEMENT No. 14.—*concld.*

District	Name of offices inspected	Date of inspection	Names of offices remaining uninspected during the year	Remarks
Mysore ...	1. Heggaddevankote Taluk office ... 2. Krishnarajpete do ... 3. Hunsur do ... 4. Do Sub-Registry office ... 5. Chamarajnagar Taluk office ... 6. T.-Narsipur do ... 7. Malvalli do ... 8. Mysore do ... 9. Do Sub Registry office ...	31st March 1910 ... 2nd May 1910 ... 10th May 1910 ... Do ... 17th May 1910 ... 23rd May 1910 ... 26th May 1910 ... 8 June 1910 ... Do ...	1. Nanjangud Taluk Office ... ... 2. Gundlupet do ... ... 3. Mandya do ... ... 4. Nagamangala do ... ... 5. Seringapatam do ... ... 6. Yedatore do ... ... 7. Yelandur do ... ... 8. Deputy Commissioner's office ... 9. Mysore Sub-division office ... 10. Nanjungud Sub-division office ... 11. French Rocks do ... ... 12. District Treasury office ... ... 13. District and Sessions Court... ... 14. Sub-Court ... ... 15. Principal Munsiff's Court ... ... 16. Additional do ... ... 17. City Magistrate's Court ... ... 18. Seringapatam Munsiff's Court ... 19. Nanjungud do ... ... 20. Bench Magistrate's Court	Mysore.
Hassan ...	1. Belur Taluk office* ... ... 2. Channarayapatna Taluk office* ...	14th March 1910 ... 28th March 1910 ...	1. Hassan Taluk office ... ... 2. Arsikere do ... ... 3. Hole-Narsipur Taluk office .. 4. Arkalgud do ... ... 5. Manjarabad do ... ... 6. Alur Sub-Taluk office ... ... 7. Deputy Commissioner's Office ... 8. Channarayapatna Sub-division office ... 9. Saklespur do ... ... 10. District Treasury office ... ... 11. Hassan Munsiff's court ... ... 12. Hole-Narsipur Munsiff's Court ...	

* These two offices are reported to have been inspected by the then District Excise Officer and *Ex-officio* Inspector of Stamps, Mr. M. Ranga Rao. But up to date, the inspection reports of these two offices have not been sent to this office.

GPB—240—11-2-11.